

This communication is in reference to the “NOTICE TO TAXPAYERS REGARDING FINANCIAL INSTITUTION UNITARY FILING AND REPORTING OF ELIMINATIONS FOR THE MBT AND CIT” dated September 20, 2013 and Michigan’s e-file mandate.

A taxpayer filing a Tax Year 2012 Corporate Income Tax (CIT) return reporting a negative amount on Form 4910, line 21, must paper file. This paper filing will be recognized as an exception to the e-file mandate, due to the fact that Treasury’s e-file schema for Tax Year 2012 CIT does not support a negative amount on Form 4910, line 21.

Paper filings resulting from this notice **do not** need the MICHIGAN e-file Exceptions for Business Taxes (Form 4833) to be attached.

The Tax Year 2013 e-file schemas will be corrected to adhere to Michigan’s e-file mandate.