

**MICHIGAN Amended Income Tax Return MI-1040X-12**

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

**NOTE: If you are amending for tax year 2011 or prior, you must use Form MI-1040X.**

1. <b>ENTER TAX YEAR</b> you are amending (YYYY):					
2. Filer's First Name	M.I.	Last Name	3. Filer's Full Social Security No. (Example: 123-45-6789)		
If a Joint Return, Spouse's First Name	M.I.	Last Name	4. Spouse's Full Social Security No. (Example: 123-45-6789)		
Home Address (Number, Street, or P.O. Box)					
City or Town			State	ZIP Code	

**FILING STATUS**

Single      Married Filing Jointly      Married Filing Separately \*

5. On Original Return ☐ ..... ☐ ..... ☐

6. On This Return ☐ ..... ☐ ..... ☐

\* If married filing separately, enter Spouse's full name:

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**INCOME, ADDITIONS AND DEDUCTIONS**

	A. On Original Return	B. Net Change	C. Correct Amount
7. <b>Adjusted gross income.</b> Explain changes on line 39.....	7.		
8. Additions to adjusted gross income.....	8.		
9. <b>Total income.</b> Add lines 7 and 8.....	9.		
10. Subtractions from adjusted gross income .....	10.		
11. <b>Balance.</b> Subtract line 10 from line 9.....	11.		
12. Multiply number of exemptions by applicable amount (see instructions)...	12.		
13. <b>Taxable income.</b> Subtract line 12 from line 11 .....	13.		
14. <b>Tax.</b> Multiply line 13 by tax rate (see instructions).....	14.		
<b>NONREFUNDABLE CREDITS</b>			
15. Credit for Income Tax Imposed by Government Units Outside Michigan	15.		
16. Historic Preservation Tax Credit (nonrefundable, attach Form 3581) ..	16.		
17. Small Business Investment Tax Credit (attach applicable certificate)	17.		
18. Total nonrefundable credits. Add lines 15 through 17 .....	18.		
19. Subtract line 18 from line 14. If line 18 is more than line 14, enter "0" .....	19.		
20. Voluntary Contributions (see instructions) .....	20.		
21. Use tax due (see instructions) .....	21.		
22. Add lines 19, 20 and 21 .....	22.		
<b>REFUNDABLE CREDITS AND PAYMENTS</b>			
23. Property Tax Credit (attach MI-1040CR or MI-1040CR-2) .....	23.		
24. Farmland Preservation Credit (attach MI-1040CR-5) .....	24.		
25. Michigan Earned Income Tax Credit (attach copy of federal return) ...	25.		
26. Historic Preservation Tax Credit (refundable, attach Form 3581) .....	26.		
27. Michigan tax withheld (attach Schedule W) .....	27.		
28. Estimated tax, extension payments and credit forward .....	28.		
29. Amount paid with original return, plus additional tax paid after filing (do not include interest or penalty) ...	29.		00
30. Total refundable credits and payments. Add lines 23 through 29 of column C .....	30.		00

**REFUND OR BALANCE DUE**

31. Overpayment, if any, on original return (see instructions) .....	31.		00
32. Subtract line 31 from line 30 (if negative, see instructions.) .....	32.		00
33. If line 22, column C, is greater than line 32, enter <b>BALANCE DUE</b> Include interest <input type="text"/> and penalty <input type="text"/> (if applicable, see instructions) .....	33.		00
34. If line 22, column C, is less than line 32, enter <b>REFUND</b> to be received .....	34.		00

Filer's Full Social Security Number

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**RESIDENCY STATUS**

Resident

Nonresident

Part-Year Resident \*

\*Enter dates of **Michigan** residency for tax year being amended.  
Enter dates as MM-DD-YYYY (Example: 04-15-2014).

35. On Original Return.....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		FROM	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 50%; text-align: center;">—</td> <td style="width: 50%; text-align: center;">—</td> </tr> </table>	—	—	TO	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 50%; text-align: center;">—</td> <td style="width: 50%; text-align: center;">—</td> </tr> </table>	—	—
—	—											
—	—											
36. On This Return .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		FROM	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 50%; text-align: center;">—</td> <td style="width: 50%; text-align: center;">—</td> </tr> </table>	—	—	TO	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 50%; text-align: center;">—</td> <td style="width: 50%; text-align: center;">—</td> </tr> </table>	—	—
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**EXEMPTIONS**

37. Complete only if changing the number of exemptions. Enter a number for all that apply in the appropriate box (see instructions).

Enter the number of exemptions claimed:

On Your **Original Return**On **This Return**

a. Number of federal exemptions. ....	a.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>		.....	a.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>	
b. Deaf, blind or disabled * .....	b.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>		.....	b.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>	
c. Number of qualified disabled veterans. ....	c.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>		.....	c.	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td></tr> </table>	

\*Applies to people who are hemiplegic, paraplegic, quadriplegic or classified as totally and permanently disabled under Social Security guidelines.

38. List below all your dependents and answer all questions for each dependent (E-H answer "Yes" or "No").

Attach separate sheet if necessary.

A	B	C	D	E	F	G	H
Name	Full Social Security Number	Relationship	Age	Did the dependent file a federal return and claim exemption for self?	Did you provide more than half the dependent's support?	Did the dependent live with you more than 6 months during the year?	Was this dependent claimed on your original return?

**EXPLANATION OF CHANGES**

39. Explain change in number of dependents and changes to income, deductions and credits. Show computations in detail and attach applicable schedules and supporting documentation if necessary.

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer's Signature	Date	Preparer's PTIN, FEIN or SSN	
Spouse's Signature	Date	Preparer's Business Name (print or type)	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Business Address (print or type)	

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956****Pay** amount on line 33. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make check payable to "**State of Michigan.**" Print last four digits of your **Social Security** number, the tax year being amended and "**MI-1040X-12**" on the front of your check. If paying on behalf of another taxpayer, **write the filer's name and the last four digits of their Social Security** number on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years from the date filed or the due date, whichever is later.

# Instructions for Form MI-1040X-12

## Amended Michigan Income Tax Return

### General Instructions

Use this form to correct income tax returns, credit claims and schedules for tax years 2012 and after. **If you are amending for tax year 2011 or prior, you must use Form MI-1040X.** Visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to locate tax forms.

### To Amend Credit Claims

If amending any of the following credit claims, file Form MI-1040X-12 and attach the document indicated:

- *Michigan Historic Preservation Tax Credit* (Attach a corrected Form 3581.)
- *Small Business Investment Tax Credit* (Attach a Michigan Strategic Fund certificate.)

If you are amending the following credits and have no adjustments to Form MI-1040 write "Amended" on the top of the corrected credit form and do **not** file Form MI-1040X-12:

- *Farmland Preservation Tax Credit Claim* (Attach a corrected MI-1040CR-5 to a corrected MI-1040 and write "Amended" at the top of the form.)
- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)

**Important note for Michigan Home Heating Credit Claim (MI-1040CR-7) filers.** If amending Form MI-1040CR-7, file an MI-1040CR-7 for the appropriate year and write "Amended" at the top. An amended claim requesting an additional refund will **not** be accepted after September 30 following the year of the claim.

### Michigan and Federal Schedule Changes

To avoid processing delays, if the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to Form MI-1040X-12. This applies to federal schedules as well as Michigan schedules.

### Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for Form MI-1040 (and related schedules and forms) for the tax year you are amending. If you need forms or assistance, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

### When to File

File Form MI-1040X-12 only after your original return or claim has been filed and completed processing. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2012 return, Form MI-1040X-12 must be postmarked by April 17, 2017.

### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime rate which is adjusted on July 1 and January 1. For information on interest rates, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes). Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

### Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do **not** enter cents.

### Line-by-Line Instructions

Lines not listed are explained on the form.

**Line 1:** Enter the tax year you are amending (calendar year or fiscal year). Your return cannot be processed without this information.

**Lines 7 through 28:** Enter an explanation of changes to these lines on line 39. See special instructions for amending use tax on line 21. Attach copies of corrected or new schedules.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 7:** If you are correcting Adjusted Gross Income (AGI) due to the amount of wages or other employee compensation, attach Schedule W. If you are correcting AGI based on an amended federal return, provide a copy of the amended federal return and supporting schedules.

**Line 12:** Enter the exemption allowance based on the number of exemptions claimed on line 37.

<u>Year</u>	<u>Michigan Personal Exemption</u>	<u>Special Exemptions</u>	<u>Disabled Veteran</u>
2012	\$ 3,763	\$ 2,400	\$ 300
2013	\$ 3,950	\$ 2,500	\$ 300
2014	\$ 4,000	\$ 2,500	\$ 400

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the tax year being amended.

**Line 14:** Your taxable income must be multiplied by the tax rate in effect for the year you are amending.

<u>Year</u>	<u>Tax Rate</u>
2012	4.33%
2013	4.25%
2014	4.25%

**Lines 15 through 17:** Enter changes in your nonrefundable credits. See instructions for the tax year being amended to determine the amount of your credit. Attach a copy of Form 3581 if you are amending or claiming a new Historic Preservation Tax Credit.

**Line 20:** Amended amounts for voluntary contribution funds or programs will not be accepted.

**Line 21:** Amended use tax amounts will not be accepted on the MI-1040X-12. To amend your use tax, write a letter to Michigan Department of Treasury, Business Tax Division, P.O. Box 30427, Lansing, MI 48909.

**Lines 23 through 26:** Enter changes in your property tax credit, farmland preservation credit, earned income tax credit, and/or historic preservation tax credit. Attach the appropriate amended claim documentation: Forms MI-1040CR, MI-1040CR-2, MI-1040CR-5, or 3581.

**Line 27:** Enter the amended tax withheld by your employer. Attach a corrected Schedule W and provide an explanation to support your claim, including the circumstances that created the corrected Schedule W if it was corrected.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 27. Attach a schedule showing the computation of the credit, proof of the repayment, and pages 1 and 2 of your U.S. *Form* 1040 and *Schedule A* if applicable.

**Line 28:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with a request for extension.

**Line 29:** Enter the amount paid with your original return and any additional tax paid after you filed your original return. **Do not include interest or penalty payments.**

**Line 31:** Enter the amount of refund you received from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line, also include the amount to be credited to next year. **Do not include interest received on your refunds.**

**Lines 32 and 33:** If line 32 is negative, treat it as a positive amount and add it to the amount on line 22, column C. Enter the result on line 33. This is the amount you owe. Include interest with your payment. (See "Interest and Penalty" on page 3.) Make check payable to "State of Michigan" and write the last four digits of your **Social Security number, the tax year being amended**, and the words "**MI-1040X-12**" on the check. If paying on behalf of another taxpayer, **write the filer's name and last four digits of the filer's Social Security number** on the check. Payment is not required if the tax due is less than \$1. To ensure accurate processing of your return, send one check for each return you are amending.

**Line 34, REFUND:** If line 32 is greater than line 22, column C, subtract line 22, column C, from line 32 and enter this amount as your refund.

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## Exemptions

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**Line 37:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return.

Review the instruction booklet for tax year being amended if you need definitions or more information.

Complete lines 37 through 38 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 37, enter the number of exemptions you claimed on your original return and the number of exemptions you are claiming on this amended return.

**Deaf, Blind or Disabled:** You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing, for example: lip reading or sign language. You qualify for the blind or disabled exemption if you are blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. Individuals 66 or older may **not** claim an exemption as totally and permanently disabled.

**Qualified Disabled Veteran:** A taxpayer may claim an exemption in addition to the taxpayer's other exemptions if (a) the taxpayer or spouse is a qualified disabled veteran, or (b) a dependent of the taxpayer is a qualified disabled veteran. To be eligible for the additional exemption an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 USC 101(16). This additional exemption may not be claimed on more than one tax return. See the instructions for line 12 on page 3.

**Line 39:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If an explanation is not provided, the processing of your return will be delayed.

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## When You Are Finished

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Refund, Credit or Zero Return. Mail your **return** to:

**Michigan Department of Treasury  
Lansing, MI 48956**

Pay amount on line 33. Mail your **check and return** to:

**Michigan Department of Treasury  
Lansing, MI 48929**

**Do not staple multiple prior year returns together. However, you can mail multiple prior year returns in the same envelope.**