

**2014 MICHIGAN Individual Income Tax Declaration for e-file MI-8453****Note: Do not send Form MI-8453 to the Michigan Department of Treasury unless requested to do so.**

Filer's First Name	M.I.	Last Name	Filer's Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security No. (Example: 123-45-6789)
Home Address (No., Street, P.O. Box)			
City or Town		State	ZIP Code

**PART 1: TAX RETURN INFORMATION**

The taxpayer should obtain and keep a copy of the return.

**Form MI-1040, Individual Income Tax Return**

1. Total federal adjusted gross income from line 10 .....	1.		00
2. Total Michigan income tax from line 20 .....	2.		00
3. Michigan tax withheld from line 29 .....	3.		00
4. Tax due from line 32 .....	4.		00
5. Refund from line 35 .....	5.		00

**Form MI-1040CR, Homestead Property Tax Credit Claim**

6. Homestead Property Tax Credit from line 44 (or from MI-1040CR-2, line 33).....	6.		00
---	----	--	----

**Form MI-1040CR-7, Home Heating Credit Claim**

7. Home Heating Credit from line 44 .....	7.		00
---	----	--	----

**PART 2: DECLARATION AND E-FILE AUTHORIZATION**

*I declare, under penalties of perjury, that the information I have given my electronic return originator (ERO), transmitter and/or intermediate service provider (ISP) and the Tax Return Information in Part 1 agree with the amounts on the corresponding lines of my 2014 Michigan Tax Return. To the best of my knowledge, my return is true, correct and complete. I consent to my ERO, transmitter and/or ISP sending this return, accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the Michigan Department of Treasury. I also consent to the Michigan Department of Treasury sending my ERO, transmitter and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the return is accepted or rejected.*

Filer Signature	Date	Spouse Signature	Date
-----------------	------	------------------	------

**PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION**

*I declare, under penalty of perjury that I have reviewed the above taxpayer's return, accompanying schedules and statements and that the entries on this form are complete and correct to the best of my knowledge, either as the ERO, ISP or Paid Preparer. If I am only an ISP, I understand that I am not responsible for reviewing the taxpayer's return. I declare, however, that this form accurately reflects the data on the return. I have obtained the taxpayer's signature on this form before transmitting this return to the IRS and subsequently by the IRS to the Michigan Department of Treasury. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and the Michigan Department of Treasury. I have followed all other requirements described in Publication 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns (Tax Year 2014), Publication 3112, IRS e-file Application and Participation, and any requirements specified by the Michigan Department of Treasury.*

*If I am also the Preparer, I declare under penalty of perjury that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge, they are true, correct and complete. This declaration is based on all information of which I have knowledge.*

ERO Signature	Date	ERO is (check all that apply): <input type="checkbox"/> Preparer <input type="checkbox"/> Self-Employed
Firm Name (or name of ERO if self-employed) and Address (Street, City, State, ZIP Code)		FEIN or PTIN
<i>I declare under penalty of perjury that I have examined this taxpayer's return and accompanying schedules and statements and, to the best of my knowledge, they are true and complete. This declaration is based on all information of which I have knowledge.</i>		
Preparer Signature	Date	Preparer is: <input type="checkbox"/> Self-Employed
Preparer Name and Address (Street, City, No., P.O. Box, State, ZIP Code)		FEIN or PTIN

**Complete this form only if you are e-filing a State Stand-Alone Michigan return and you are not using the Electronic Signature Alternative (ESA). See instructions for more information.**

# Instructions for Form MI-8453

## Michigan Individual Income Tax Declaration for e-file

### Purpose

Form MI-8453 is the declaration and signature document for a State Stand-Alone (unlinked) return. If you e-file your federal and Michigan returns, Michigan will accept the federal signature (PIN). If you e-file a State Stand-Alone return the Electronic Signature Alternative (ESA) or paper Form MI-8453 must be used to sign your return. If you use the ESA to sign your return, you do not need to complete Form MI-8453.

You must complete your Michigan Individual Income Tax Return (Form MI-1040) before completing Form MI-8453. Form MI-8453 must be completed before the taxpayer, electronic return originator (ERO) or preparer signs it.

### ERO/Tax Preparer Responsibilities

1. Enter the name(s), address and Social Security number(s) of the taxpayer at the top of the form.
2. Complete Part 1 using the amounts from the taxpayer's 2014 MI-1040.
3. After completing Parts 1 and 3, provide the taxpayer with Form MI-8453 for completion/review. This can be done in person, by U.S. mail, private delivery service, e-mail or Internet Web site.
4. Provide the taxpayer with a copy of the completed Form MI-8453 and all other information for the taxpayer's records.
5. Sign the form using a rubber stamp, mechanical device, or computer software program. The ERO must complete, sign and date the ERO declaration. An ERO who is also the preparer must check the preparer box, but is not required to complete or sign the preparer sections.
6. Preparers transmitting State Stand-Alone filings that do not use the ESA must complete Form MI-8453. **Do not send Form MI-8453 to the Michigan Department of Treasury unless requested to do so.** Treasury recommends the preparer retain a copy of Form MI-8453 for six years.
7. Issue a corrected Form MI-8453 after the taxpayer has signed Form MI-8453 but before the return is transmitted when either of the following applies:
  - a. The corrected federal adjusted gross income varies by more than \$25, or
  - b. The corrected refund varies by more than \$5.

### Volunteer Groups

If the taxpayer is filing a State Stand-Alone return and chooses the Form MI-8453 signature method, volunteer tax preparers should provide taxpayers with their Form MI-8453 and instruct them to keep with their records. The MI-8453 should not be mailed to Treasury. If located in a permanent facility, volunteer preparers may retain Form MI-8453 on file, the same as a paid preparer.

### Taxpayer Responsibilities

1. Verify the accuracy of the prepared MI-1040 return.
2. Sign and date Form MI-8453. Retain a copy of Form MI-8453 with their return.
3. When using a **tax preparer**, return the completed Form MI-8453 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. The return will not be transmitted until the ERO receives the signed Form MI-8453. Do not send Form MI-8453 to the Michigan Department of Treasury unless requested to do so.

### When and How to Complete

FILING METHOD	MI-8453 REQUIREMENT
The federal return was e-filed with the Michigan return.	<b>Do not</b> complete Form MI-8453.
The federal return was previously e-filed and your software allowed you to "link" your Michigan return to a previously accepted federal return.	<b>Do not</b> complete Form MI-8453.
The federal return was e-filed with the Michigan return. The federal return was accepted but the Michigan return was rejected.	Correct the error on the Michigan return. Retransmit as a State Stand-Alone return if supported by the software. If the return was not signed using the ESA, complete Form MI-8453 and retain a copy with your records. <b>Do not</b> mail a copy to Treasury. There is no limit on how many times the State Stand-Alone return can be corrected and re-transmitted.
E-filing a State Stand-Alone return. A federal return was not required.	If the return was not signed using the ESA, complete Form MI-8453 and retain a copy with your records. <b>Do not</b> mail a copy to Treasury. There is no limit on how many times the State Stand-Alone return can be corrected and re-transmitted.