

2015 MICHIGAN Individual Income Tax Declaration for e-file MI-8453

Issued under authority of Public Act 284 of 1964, as amended.

NOTE: Do not send MI-8453 to the Michigan Department of Treasury unless requested to do so.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
Home Address (Number, Street, or 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

4. Total federal adjusted gross income from line 10	4.		00
5. Total Michigan income tax from line 20	5.		00
6. Michigan tax withheld from line 29	6.		00
7. Tax due from line 32	7.		00
8. Refund from line 35	8.		00

Form MI-1040CR, Homestead Property Tax Credit Claim

9. Homestead Property Tax Credit from line 44	9.		00
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Form MI-1040 CR-7, Home Heating Credit Claim

10. Home Heating Credit Claim from line 44	10.		00
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City of Detroit Tax Return Information

11. Adjusted Gross Income or Wages from Form 5118, line 9, Form 5119, line 9, or Form 5120, line 10 (Column A)	11.		00
12. Tax Due from Form 5118, line 22, Form 5119, line 24, or Form 5120, line 41	12.		00
13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44	13.		00

PART 2: DECLARATION AND E-FILE AUTHORIZATION

Under penalties of perjury, I declare that I have examined this return including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete. The tax return information in Part 1 agrees with the amounts on the corresponding lines of my Michigan tax return. I consent to allow my Intermediate Service Provider, transmitter or Electronic Return Originator (ERO) to send my return to IRS and subsequently by the IRS to the Michigan Department of Treasury and to receive an acknowledgment of receipt or reason for rejection of the transmission.

Filer's Signature	Date	Spouse's Signature	Date
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PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION

I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO or Preparer 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)		FEIN or PTIN
Firm's Address (Street, City, State, ZIP Code)		

Complete this form only if you are e-filing a Michigan or City of Detroit Standalone 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 Standalone (unlinked) return. If you e-file your federal and Michigan returns, Michigan will accept the federal signature (PIN). If you e-file a State Standalone 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 and/or City of Detroit Individual Income Tax return 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 2015 return.
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 Standalone 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 Standalone 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 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.	Do not 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.	Do not 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 Standalone 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. Do not mail a copy to Treasury. There is no limit on how many times the State Standalone return can be corrected and re-transmitted.
E-filing a State Standalone 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. Do not mail a copy to Treasury. There is no limit on how many times the State Standalone return can be corrected and re-transmitted.