

## **NOTICE OF TESTING REQUIREMENTS**

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the “Tax Year 2024-25 Miscellaneous Guidelines” for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

## MICHIGAN e-file Exceptions for Business Taxes

Issued under authority of Public Act 36 of 2007.

		MM-DD-YYYY			MM-DD-YYYY
Return is for calendar year <b>2024</b> or for tax year beginning:				and ending:	
Name (Print or Type)			Federal Employer Identification Number (FEIN) or TR Number		

### You must e-file, not paper file, the attached return unless it meets one or more of the exceptions listed below.

Michigan has an enforced e-file mandate for Michigan Business Tax (MBT) and Corporate Income Tax (CIT). Software developers producing MBT/CIT tax preparation software and computer-generated forms must support e-file for all eligible Michigan forms that are included in their software package. All eligible MBT/CIT returns prepared using tax preparation software or computer-generated forms must be e-filed.

Treasury will be enforcing the e-file mandate for MBT and CIT. The enforcement includes not processing computer-generated paper returns that are eligible to be e-filed. A notice will be mailed to the taxpayer, indicating that the taxpayer's return was not filed in the proper form and content and must be e-filed. Payment received with a paper return will be processed and credited to the taxpayer's account even when the return is not processed.

### Business Tax e-file Exceptions

Treasury recognizes that there are conditions which make a return ineligible for e-file. If the attached computer-generated business tax return falls under one or more of these recognized e-file exceptions, the applicable boxes listed below must be checked or the paper filing will not be processed:

- ☐ An MBT taxpayer is filing one or more of the following forms:
  - Form 4579, *Qualified Affordable Housing Seller's Deduction*
  - Form 4597, *Tribal Agreement Ownership Schedule*
  - Form 4598, *Tribal Agreement Apportionment*
- ☐ Return was prepared by a preparer who has been suspended or denied acceptance to participate in the IRS Fed/State MeF program. (Attach a copy of the IRS notice.)
- ☐ Return was prepared by a foreign preparer who does not have an Electronic Filing Identification Number (EFIN).
- ☐ Return was prepared by the taxpayer and, because the taxpayer does not have an EFIN and is not using an Online software product, they are unable to e-file.
- ☐ Return was prepared by a preparer who has applied but not yet been accepted to participate in the IRS Fed/State MeF program. (Attach a copy of the IRS application notification.)
- ☐ Return was rejected by the IRS or Michigan **and** there is no way to correct and resubmit the return electronically. (Attach a copy of the rejection notice.)
- ☐ Taxpayer's federal return contains a form that is not eligible for e-file and the software does not support State Stand Alone e-file. (Enter the ineligible federal form number(s).) \_\_\_\_\_
- ☐ Taxpayer is amending their MBT return and is using software that does not support amended filings (list the name of the software being used). \_\_\_\_\_

This form **must** be completed and attached to the front of all computer-generated business tax returns that are paper filed due to any of the conditions listed above.

The following also are Treasury-recognized exceptions. However, **do not attach** Form 4833 to a business tax paper return that meets one or more of the following conditions:

- The taxpayer has an organization type of Individual or Fiduciary.
- The taxpayer does not have a Federal Employer Identification Number (FEIN).
- The return is completed by hand (with pen or pencil).
- The return is completed using forms from Treasury's Web site or Michigan tax instruction books.