

## Instructions for Form MI-8453-FE

### Michigan Estate or Trust Declaration for e-file

#### **Purpose**

##### **Signing Your Unlinked (Standalone) Electronic Return**

Form MI-8453-FE is the certification and signature document for a *Michigan Fiduciary Income Tax Return* (Form MI-1041) unlinked (standalone) return. When e-filing the federal and Michigan fiduciary returns together, Michigan will accept the federal signature (PIN). When e-filing an unlinked (standalone) fiduciary return, the filer must sign the fiduciary return with the self-select PIN and paper Form MI-8453-FE. When using a paid preparer (as defined by Internal Revenue Code (IRC) § 7701), Form MI-8453-FE must be completed to capture the paid preparer's signature.

##### **Tax Preparer Certification**

Form MI-8453-FE must be used by tax preparers as a preparer certification document to be retained in their records. Part 3 should contain the preparer's signature and date to be used for this purpose.

#### **General Information**

Form MI-8453-FE must be completed and contain the Fiduciary Representative Officer and Electronic Return Originator (ERO) and/or paid preparer signatures (if applicable) for unlinked (standalone) electronic returns. **Do not send Form MI-8453-FE to the Michigan Department of Treasury unless requested to do so.** Treasury recommends the filer and ERO and/or paid preparer (if applicable) retain a copy of Form MI-8453-FE for six years.

You must complete your Michigan fiduciary return before completing Form MI-8453-FE. Form MI-8453-FE, Part 1 must be completed before the filer signs Part 2, and the ERO and/or paid preparer signs Part 3.

#### **Corrected Form MI-8453-FE**

A corrected Form MI-8453-FE must be completed when either of the following applies:

- The corrected federal taxable income of fiduciary varies by more than \$25, or
- The corrected refund varies by more than \$5.

#### **Electronic Return Originator (ERO) and Paid Preparer Certification**

The ERO is one who deals directly with the filer and either prepares tax returns or collects prepared tax returns, including Forms MI-8453-FE, for filers who wish to have the return electronically filed.

A paid preparer who is also the ERO must check the box labeled "Paid Preparer." A paid preparer who is not the ERO must sign Form MI-8453-FE under "Preparer's Signature."

#### **Use of PTIN**

**Paid preparers.** Anyone who is paid to prepare the filer's return must enter their PTIN in Part 3.

**EROs who are not paid preparers.** Only an ERO who is not the paid preparer of the return has the option to enter their PTIN or their Social Security number in Part 3.