

## Instructions for Form MI-8453-FE

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

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#### 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.

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#### 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.

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#### 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.

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#### 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.