

Michigan Department of Treasury  
5596 (Rev. 03-25)

2025 MICHIGAN Estate or Trust Certification for e-file MI-8453-FE

Issued under authority of Public Act 281 of 1967, as amended.

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

1. Name of Estate or Trust	2. Federal Employer Identification Number (FEIN)
3. Name and Title of Fiduciary	

## PART 1: TAX RETURN INFORMATION

4. Federal taxable income of fiduciary (MI-1041, line 8).....	4.	00
5. Michigan taxable income (MI-1041, line 12).....	5.	00
6. Total tax (MI-1041, line 13).....	6.	00
7. Tax due (MI-1041, line 25).....	7.	00
8. Refund (MI-1041, line 28).....	8.	00

## PART 2: FIDUCIARY CERTIFICATION 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 Fiduciary Income 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.*

<b>PIN Authorization (Check one box only)</b> <input type="checkbox"/> I authorize the identified ERO Firm to enter or generate my PIN as my authorization for my tax year <b>2025</b> electronically filed tax return. (The ERO must complete Part 3.)	ERO Firm Name
<input type="checkbox"/> I will enter my PIN as my authorization for my tax year <b>2025</b> electronically filed tax return.	PIN (Enter five numbers. Do not enter all zeros)
Fiduciary Representative Officer Signature	Date
Fiduciary Representative Officer Name (print or type)	Title

## ANSWER KEYS FOR EXERCISES (100%, 80%, 60%, 40%)

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 filer. 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.

<input type="checkbox"/> Paid Preparer	<input type="checkbox"/> Self-Employed
Firm's Name (or yours if self-employed)	
FEIN	
Firm's Address (Street, City, State, ZIP Code)	
Firm's Telephone Number	
Preparer's Name (print or type)	
Check if self-employed <input type="checkbox"/>	
Preparer's Signature	Date
PTIN	
Firm's Name	
Firm's EIN	
Firm's Address (Street, City, State, ZIP Code)	
Firm's Telephone Number	

Complete this form only if you are e-filing a Michigan Fiduciary Income Tax Unfiled (standalone) return.

## 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.