

## Instructions for Form MI-8453

### Michigan Individual Income Tax Certification for e-file

#### **Purpose**

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

Form MI-8453 is the certification and signature document for a State and/or City of Detroit unlinked (standalone) return. When e-filing the federal and Michigan returns together, Michigan will accept the federal signature (PIN). When e-filing a State and/or City of Detroit unlinked (standalone) return, the filer must sign the return with the Electronic Signature Alternative (ESA) or paper Form MI-8453. When using a paid preparer (as defined by Internal Revenue Code (IRC) § 7701) and the ESA to sign your return, Form MI-8453 must also be completed to capture the paid preparer's signature.

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

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

#### **General Information**

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

You must complete your Michigan and/or City of Detroit Individual Income Tax return before completing Form MI-8453.

Form MI-8453, 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**

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

- The corrected federal adjusted gross income varies by more than \$25, or
- The corrected refund varies by more than \$5.

#### **Volunteer Groups**

If the taxpayer is filing a State and/or City of Detroit unlinked (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.

#### **Part 3: 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, 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 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.