

## Instructions for Form MI-8453

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

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#### 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.

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#### 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.

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#### 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.

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#### 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.

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#### 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.