

## 2025 MICHIGAN Individual Income Tax Certification for e-file MI-8453

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

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789) — — —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —
Home Address (Number, Street, or P.O. Box)			
City or Town		State	ZIP Code

### PART 1: TAX RETURN INFORMATION.

The taxpayer should obtain and keep a copy of the return.

#### Form MI-1040, Individual Income Tax Return

4. Total federal adjusted gross income from line 10 .....	4. <input type="text"/> 00
5. Total Michigan income tax from line 21 .....	5. <input type="text"/> 00
6. Michigan tax withheld from line 31 .....	6. <input type="text"/> 00
7. Tax due from line 36 .....	7. <input type="text"/> 00
8. Refund from line 39 .....	8. <input type="text"/> 00

#### Form MI-1040CR, Homestead Property Tax Credit Claim

9. Homestead Property Tax Credit from line 44 .....	9. <input type="text"/> 00
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#### Form MI-1040 CR-7, Home Heating Credit Claim

10. Home Heating Credit Claim from line 45 .....	10. <input type="text"/> 00
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#### City of Detroit Tax Return Information

11. Adjusted Gross Income or Wages from Form 5118, line 9, Form 5119, line 9, or Form 5120, line 10 (Column A) .....	11. <input type="text"/> 00
12. Tax Due from Form 5118, line 22e, Form 5119, line 24e, or Form 5120, line 41e .....	12. <input type="text"/> 00
13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44 .....	13. <input type="text"/> 00

### PART 2: 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 and/or City of Detroit 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.*

Filer's Signature	Date	Spouse's Signature	Date
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### PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER CERTIFICATION

*I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a 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 taxpayer. 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.*

ERO Signature	Date	ERO is (check all that apply) <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Self-Employed	ERO's SSN or PTIN
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 or City of Detroit unlinked (standalone) return.**

## 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.