

MICHIGAN

Imaged Substitute Forms



2026

Software Developer
Submission Guidelines



OVERVIEW

Substitute forms testing opens on October 1 this year.

Income Tax & Fiduciary Taxes:

Forms testing must begin no later than **11/15/2026** and must be completed by **2/1/2027**.

Sales, Use and Withholding & City Withholding Taxes:

Forms testing must begin no later than **12/1/2026** and must be completed by **2/1/2027**.

Business Taxes:

Forms testing must begin no later than **11/15/2026**.

These guidelines outline the procedures for submitting Imaged Substitute Forms to Michigan Department of Treasury (Treasury), Forms, Documentation, and E-file Services (FDES) for **annual** approval and requirements for acceptable reproduced copies of Michigan and/or City (including City of Detroit and City of Flint) tax forms and supporting schedules for filing. Users of developer software must have the ability to print a copy of their return for their records.

Software developers (developers) must obtain **annual** approval from FDES before releasing software to their customers. Developers **must** submit a "Letter of Intent to Participate in E-File and Substitute Forms Programs" (Form 4430) to participate in the testing process. Completed Form 4430, all communication, and test submissions must be emailed to MIFormsEfile@michigan.gov.

Developers **must** receive approval from **both** the Substitute Forms and the E-file testing processes (where E-file is and/or must be supported). Substitute Forms and E-file testing can be performed simultaneously.

All substitute forms **must** be submitted electronically.

Treasury reserves the right to require the resubmission of any form that does not meet the specified requirements. Hard copies and faxes **will not be accepted**. If submitting multiple forms for approval in the same packet, separate submission by **tax type**. See **"Submission Sample."**

Developers or Tax Preparers who should verify approval before use of Michigan and/or City forms are:

- Tax practitioners who purchase software that produces substitute tax forms
- Tax practitioners who use batch processing service bureaus that produce substitute tax forms
- Tax practitioners who support two or more software programs (must receive approval for **each** supported software program)
- Tax practitioners who purchase substitute tax forms from commercial printers or business forms companies
- Software providers who sell the products to developers who design substitute tax forms.

Draft and **Final Draft** forms are posted on the State Exchange Site (SES) prior to public release. The SES is intended for use by software companies that produce Michigan and/or City forms. FDES suggests checking the SES regularly for updated forms. Final forms are posted to Treasury's public site beginning in December.

Term	Definition
Data Fields	Data entered by taxpayer or tax preparer.
Doc ID Code	Series of numbers on the bottom of all imaged forms that consists of developer number, tax year, form number, page number, state code, and check digit.
Form 4430	“Letter of Intent to Participate in E-File and Substitute Forms Programs.”
Imaged Forms	Forms with a Doc ID Code.
Software Developer (Developer)	A software company, preparer, or payroll provider that develops computer-generated forms.
Substitute Form	A form that is a computer-generated tax form produced by a developer or payroll provider for use in lieu of Michigan’s and/or City of Detroit’s/City of Flint’s official form.
Tax Type	City Corporate Income Tax; City Income Tax; City Withholding; Corporate Income Tax; Fiduciary; Individual Income Tax; Michigan Business Tax; and Sales, Use, and Withholding Tax.

SUBMISSION GUIDELINES

Forms cannot be submitted for testing until they are in “**Final Draft**” status and the testing season is open. **Final draft** forms are generally published September through December as they become available. Developers may submit final draft forms for approval with the understanding that the legislature may require changes to programs and forms. Developers will be notified if there are changes to a final draft. Depending on the change, developers may need to resubmit the form for approval, or a courtesy copy will be requested noting the change.

A substitute form filed with Treasury that **has not** been approved or cannot be processed through Treasury’s mainstream processing systems can delay a refund. This does not, however, delay the posting of payments arriving with a return. The developer will be contacted for an immediate fix and update of their software.

Note: It is the developer’s responsibility to ensure their software is updated annually, reflecting form approval.

FDES communicates all form changes through the National Association of Computerized Tax Processors (NACTP) listserv and the SES. Developers must communicate to Treasury the contact information for all employees who require access to the SES so they receive these notifications.

Contact Information

Send inquiries, completed Form 4430, and substitute form sample submissions to MIFormsEfile@michigan.gov.

Approval for Imaged Substitute Forms

Approvals are granted for **one year only**.

New developers will use their four-digit NACTP ID (NACTP membership is not required in order to receive an ID) or will be assigned a developer ID by FDES at the time Form 4430 is received. This ID **must appear** in the lower-left corner (first four numbers of the Doc ID Code) on each page of every form produced by the developer's software.

See "**Document Identification Code Specifications**" under each tax type for more information and submission standards for all taxes.

Worksheets and instructions are not tested. **Do not** send sample attachments, worksheets, or additional calculation sheets.

If an unacceptable substitute form is used, Treasury may contact **the taxpayer** directly, advising them that their return was not filed properly. Treasury will also contact the **preparer** of the unacceptable substitute form and direct them to stop filing this form **immediately**. If the form **was not** approved by FDES, the form must be removed from the developer's software and submitted for approval before taxpayers are able to use the developer's software again, and could result in tax preparers' customers being unable to e-file.

If the form was approved by FDES, the approved version should be the version uploaded to the developer's software. If a form contains errors, developers must:

- Remove the form(s) from their software
- Fix the error
- Retest, if applicable
- Notify FDES when the issue is resolved
- Communicate with customers of the issue and the fix.

FDES may request a courtesy copy or a copy of the communication to customers to verify the fix has been made.

Tax Types

The available tax types include:

- City Corporate Income Tax
- City Income Tax
- City Withholding
- Corporate Income Tax (CIT)
- Fiduciary (FID)
- Individual Income Tax (IIT)
- Michigan Business Tax (MBT)
- Sales, Use, and Withholding Tax (SUW)

IMAGED FORMS

NEW IN 2026

City Administration Update

Treasury will administer City of Flint taxes beginning with tax year 2026 (and City Withholding for 2027).

“City of Detroit” references have been removed from existing City forms to create generic forms used by taxpayers from both Detroit and Flint. In the “City Code” field, the Detroit code is 170, and the Flint code is 190.

If supporting City taxes, developers are required to support all cities administered by Treasury by tax type (i.e., if your product supports City Income Tax, you are required to support City of Detroit AND City of Flint Income Tax and all other cities administered by Treasury in the future).

New City Corporate Form

1. “City Corporate Income Tax Schedule A and Shareholder Information” (Form 6217).

New CIT Forms

1. “Michigan Insurance Company Corporate Income and Retaliatory Tax Information for Unitary Business Group Members (Schedule A)” (Form 6225).
2. “Michigan Comparison Calculation of Corporate Income Tax and Retaliatory Tax for Foreign Members of a Unitary Business Group (Schedule B)” (Form 6226).

New and Changing IIT Forms

1. New – “Michigan Adjustments for Decoupling from Internal Revenue Code Provisions” (Form 6218).
2. Change – “Michigan Historic Preservation Tax Credit” (Form 5803) – The doc ID was removed, and this form is now treated as a miscellaneous form.
3. Change – “Michigan Excess Business Loss MI-461” (Form 5595) – This was previously a miscellaneous form and now has a Doc ID. The form is located on the SES in the IIT folder for Michigan.

Continuing in 2026

“Using Michigan’s PDFs” Checkbox on the LOI (Form 4430)

Developers should check this box for each supported tax type where Michigan’s form PDFs are used as is.

Developers should NOT check this box if forms are created from scratch or manipulated in any way (aside from the Doc ID/Scanline).

Submission Packet Requirements

Please see the “Submission Format” section for requirements for existing developers and developers testing with Michigan for the first time.

Doc ID Check Digit Calculation

Please download the State and/or City calculation spreadsheets located on the SES, where you will find the prepopulated digits for every form’s Doc ID. Where you see zeroes, you will need to replace them with your four-digit developer code (if your developer code is only two or three digits, you will add one or two zeroes to the beginning – i.e., developer code 12 will be 0012 in the Doc ID). After you enter your developer code into the spreadsheet and press ENTER, the check digit will be automatically recalculated.

Imaged forms are defined as any forms that have a Doc ID Code.

+3771 2026 05 01 27 0

Dev. ID

- The **first** four-digits of this code are the developer ID. Each developer is assigned a developer ID. The developer ID **must** appear in the lower-left corner in **12-point Courier/Courier New** on **each** page of every form produced by the developer's software.
- The **second** set of numbers is the tax year.
- The **third** set of numbers is the form number.
- The **fourth** set of numbers is the page number of the form (should always be two digits).
- The **fifth** set of numbers is Treasury's internal use code (state code), which is always "27."
- The last number is the check digit routine number (see "Doc ID Calculation Spreadsheet").

Forms will be **immediately** rejected if the Doc ID Code is:

- Entered incorrectly (including incorrect page number code)
- Placed in an incorrect location
- Placed in an incorrect font
- Not listed on every page of the form.

Developers must submit tests for each software product they support. Each software product must be assigned a different developer ID.

When form samples are submitted, these forms must be submitted in PDFs separated by tax and in numeric order (see Form 4430 for order).

Submission Format

All imaged forms submissions must be sent to MIFormsEfile@michigan.gov with a cover letter attached. The cover letter must include:

- A list of enclosed forms
- Company/Software name
- Contact name
- Tax type
- Developer ID.

Existing Developers

Submission samples must be in the following order per form:

1. One full-field sample (all 9s in supported numeric fields and all Xs in supported alpha fields)
2. One sample with a variety of supported data fields filled in.

New Developers

Submission samples must be in the following order per form:

1. One blank sample
2. One full-field sample (all 9s in supported numeric fields and all Xs in supported alpha fields)
3. One sample with a variety of supported data fields filled in.

Treasury's requirements as stated, must be met for all preparation, submission, and approval of imaged forms. FDES reserves the right to require the resubmission of any form that does not meet requirements.

Before submitting forms for approval, verify the following:

- There is no punctuation, such as periods, and cents (if cents are not on State forms), in number fields.
- Field labels are identified in all field boxes.
- Doc ID Codes or any field boxes, such as Social Security number (SSN), must be displayed (not masked) on all samples.
- Company website is not displayed.
- Field lengths must be the same amount of space as published on Treasury's tax form samples.

Formatting Guidelines

Element	Specification
Abbreviations	Always spell out words except when using a two-letter state abbreviation.
Boxes (fields)	Boxes (fields) cannot be replaced with lines. Developers must complete the full four lines to complete the box (field).
Cents	Cent boxes must be entered with "00" if displayed that way on the State form.
Checkboxes	Match size and placement as it appears on Treasury's official form.
Date, Account Numbers (FEINs), Phone Numbers, and Social Security Numbers	Use a dash (-) to separate the series of numbers. Do not use parentheses. Dates must be formatted MM-DD-YYYY unless otherwise specified on a form.
Decimals	Include decimals in percentage fields only . Data entered must be four spaces past the decimal on City Corporate Income Tax, Corporate Income Tax, and Michigan Business Tax substitute forms. Decimals cannot be entered in the dollar/cents fields.
Design	Each substitute form must follow the design of Treasury's official form as to font style and size, arrangement and format, form number, item captions, line numbers, line references, dot leaders, and sequence. The form year on the second and following pages must always be listed in the top-left corner.
Fields	The size and length of fields must match the design of Treasury's official form, including spacing between the boxes/lines. Vertical and horizontal lines should be consistent with Treasury's official form.
Ink Color	Black ink must be used.
Legibility	All forms must be legible. Treasury reserves the right to reject illegible forms. Always spell out words unless otherwise noted. Do not submit copies of forms.
Line Weight	Line weight must be a minimum of one point, including checkboxes. Do not make lines thicker than what appears on Treasury's official forms.
Logos	Do not reproduce developer logos on any Michigan tax form.

Element

Specification

Margins	All margins should be half-inch. If the software program prints extraneous taxpayer information, place in the upper-left corner below the form number and title. Do not print variable data in the top or bottom margins of the form.
Multiple-Page Forms	When organizing multiple-page forms, include the entire form with all its pages. Assemble the forms in the correct page number order with all samples together (i.e., if a new developer is submitting MI-1040CR, which has three pages, the sample order is: Blank page 1, 2, and 3; full-field page 1, 2, and 3; variable page 1, 2, and 3). More than one form sample group of the same tax type should be combined into one PDF.
Numeric Fields	Right justify all numeric fields.
Size	Substitute forms must be the same size as Treasury's official forms.
[For Individual Income Tax Only] Taxpayer Identification Area	Fields in this area generally include First Name, Middle Initial, Last Name, Address, and SSN.
Variable Data Font	The preferred fonts/sizes are Arial, Helvetica, or Courier in all CAPS, but must not be smaller than 12-point in size. Characters must not touch each other and must not touch vertical or horizontal lines. For internal tables (business forms) font may be reduced to 11-point and no lower than 10-point for fit.
Zero Entries	If a line does not apply to a taxpayer, the line should be left blank; however, an entry must be made on all total lines. If the amount to be reported on a particular total line is zero, enter "0." For blank form submissions, if the Treasury official form does not have cents included, do not include.

DOCUMENT IDENTIFICATION CODE SPECIFICATIONS

2026 CIT, IIT, MBT, and 2027 SUW

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the imaged tax forms. See below for an example of the correct format placement on each form.

State Form		Developer Code					Tax Year					Form Number			Page Number			State Code			Check Digit
		o	e	o	e		o	e	o	e		o	e		o	e		o	e		
		1	2	3	4		5	6	7	8		9	10		11	12		13	14		
MI-1040CR	+	3	7	7	1		2	0	2	6		2	5		0	1		2	7		8
MI-1040CR	+	3	7	7	1		2	0	2	6		2	5		0	2		2	7		6

Doc ID Code Example

✚3771 2026 25 01 27 8

✚3771 2026 25 02 27 6

✚: **Target Mark.** The numeric portion of the Doc ID Code is preceded by a target mark, which is a “+” (plus sign) at **16 pt. bold**.

Positions 1-4: Developer Code. Numeric code provided by the NACTP or FDES to be used from year to year. If the numeric code is less than 4 digits, add a zero (zeroes) to the front of the numeric code to equal 4 digits.

Blank space

Positions 5-8: Tax Year. 4-digit tax year to which the form applies. IIT, CIT, and MBT year is the current year. SUW year is the coming year.

Blank space

Positions 9-10: Form Number. 2-digit form number (included on each Michigan form in the Doc ID Code).

Blank space

Positions 11-12: Page Number. 2-digit page number. Add a zero to the front of single-digit numbers to equal 2 digits (e.g., page 1 = 01). Maintain page number order for each of the samples submitted.

Blank space

Positions 13-14: State Code. Enter “27.”

Blank space

Position 15: Check Digit. Add the value of the digits in the odd positions and twice the value of the digits in the even positions (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the check digit. If the result is **10**, use **0** as the check digit.

DOCUMENT IDENTIFICATION CODE SPECIFICATIONS

2026 City Income Tax, City Corporate Tax, and 2027 City Withholding Tax

City Income Tax, City Corporate Tax, and City Withholding Tax forms differ in that the form number in the Doc ID Code is **three digits**.

A **Document Identification Code** (Doc ID Code) must be printed on all pages of the imaged tax forms. See below for correct format placement on each form.

City Form		Developer Code				Tax Year				Form Number			Page Number		State Code		Check Digit
		o	e	o	e	o	e	o	e	o	e	o	e	o	e	o	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
5118	+	3	7	7	1	2	0	2	6	1	0	1	0	1	2	7	4
5118	+	3	7	7	1	2	0	2	6	1	0	1	0	2	2	7	3

Doc ID Code Example

✚3771 2026 101 01 27 4

✚3771 2026 101 02 27 3

✚: **Target Mark.** The numeric portion of the Doc ID Code is preceded by a target mark, which is a “+” (plus sign) at **16 pt. bold**.

Positions 1-4: Developer Code. Numeric code provided by the NACTP or FDES to be used from year to year. If the numeric code is less than 4 digits, add a zero (zeroes) to the front of the numeric code to equal 4 digits.

Blank space

Position 5-8: Tax Year. 4-digit tax year to which the form applies. City Income Tax and City Corporate Tax year is the current year. City Withholding year is the coming year.

Blank space

Positions 9-11: Form Number. 3-digit form number (included on each City form in the Doc ID Code).

Blank space

Positions 12-13: Page Number. 2-digit page number. Add a zero to the front of single-digit numbers to equal 2 digits (e.g., page 1 = 01). Maintain page number order for each of the samples submitted.

Blank space

Positions 14-15: State Code. Enter “27.”

Blank space

Position 16: Check Digit. Add the value of the digits in the odd positions and twice the value of the digits in the even positions (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the check digit. If the result is **10**, use **0** as the check digit.