

MICHIGAN DEPARTMENT OF TREASURY
MISCELLANEOUS SUBSTITUTE FORMS
(Rev. 8/2026)

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

If approval was received in the previous year(s) for a miscellaneous form (**see definition below**) and the form has not been revised since last approved (**see “Rev.” date in the top-left corner of the form**), software developers (developers) do not need to submit again until the form is revised.

Exceptions: There are some miscellaneous forms that are year specific and are updated annually that must be submitted annually for approval, including, but not limited to:

Individual Income Tax:

- “2026 Michigan Individual Income Tax Certification for e-file MI-8453” (Form 2808)
- “2026 Michigan Direct Debit of Individual Income Tax Payment” (Form 5472)
- “2026 Michigan Excess Business Loss Continuation Schedule” (Form 5606)
- “2026 Michigan Historic Preservation Tax Credit” (Form 5803)
This form used to have a Doc ID but is now treated as a miscellaneous form starting in Tax Year 2026.

Fiduciary:

- “2026 Michigan Fiduciary Income Tax Return” (MI-1041)
- “2026 Michigan Adjustments of Capital Gains and Losses” (MI-1041D)
- “2026 Michigan Fiduciary Nonresident Schedule” (MI-1041 Schedule NR) (Form 5537)
- “2026 Michigan Fiduciary Withholding Tax Schedule” (MI-1041 Schedule W) (Form 5029)
- “2026 Michigan Estate or Trust Certification for e-file MI-8453-FE” (Form 5596)
- “2026 Michigan Direct Debit of Fiduciary Income Tax Payment” (Form 5879)

Corporate Income Tax / Michigan Business Tax:

- “2026 Michigan e-file Authorization for Business Taxes MI-8879” (Form 4763)

Sales, Use, and Withholding:

- “2027 Vehicle Dealer Supplemental Schedule” (Form 5086)

City Income Tax:

- “2026 City Business Income Apportionment Schedule” (Form 5327)

Miscellaneous forms are defined as any form **without** a Document Identification Code (Doc ID Code) or scanline.

Only **one** test sample is necessary for submission. The developer ID **must** appear in the lower-left corner in 12-point Courier on **each** page of every form produced by the developer’s software.

Developers must submit forms for review and receive official approval from Forms, Documentation, and E-file Services (FDES) before releasing software to their customers. Developers can email forms to FDES at: MIFormsEfile@michigan.gov.

All electronic submissions must be sent with a cover letter attached. The cover letter must list the enclosed forms. If submitting more than one form, all pages of each form must be submitted in a single multi-page PDF.

Questions or requests for additional information should be sent to: MIFormsEfile@michigan.gov.