Michigan Scanline Specifications for Fiduciary, Individual Income Tax, Michigan Business Tax, and Corporate Income Tax Vouchers

Scanlines are mandatory for all vouchers listed below. Voucher samples are posted on the State Exchange System (SES). Discerning

VOUCHERS

Item	Voucher Title
A	"Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **Fiduciary (FID)**
B	"Estimated Individual Income Tax Voucher" (Form MI-1040ES)
C	"Individual Income Tax Payment Voucher" (Form MI-1040-V)
D	"Estimated Income Tax Voucher for Fiduciary and Composite Filers" (Form MI-1041ES)
E	"Michigan Business Tax e-file Annual Return Payment Voucher" (Form 4576, MBT-V)
F	"Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **Michigan Business Tax (MBT)**
G	"Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **Individual Income Tax (IIT)**
H	"Corporate Income Tax Quarterly Return" (Form 4913)
I	"Corporate Income Tax e-file Annual Return Payment Voucher" (Form 4901, CIT-V)
J	"Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **Corporate Income Tax (CIT)**
K	"Fiduciary and Composite Income Tax Payment Voucher" (Form MI-1041-V)

DEVELOPER IDENTIFICATION

Print assigned software developer code in the bottom-left corner of each form, **horizontally aligned with the scanline**. If you are a new developer, the Michigan Department of Treasury (Treasury), Forms, Documentation and E-file Services (FDES) will request your NACTP number (you do not need to be a member of the NACTP to obtain an NACTP number) or assign a developer code to you upon completion of the "Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs" (Form 4430 LOI).

CONTINUING IN 2026:

"Using Michigan's PDFs" Checkbox on the Form 4430 LOI

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 scanline).

Developer Testing

Submit **via email** a single, five-page PDF per form consisting of **one full-field voucher and four variable-filled vouchers** with varying names, dates, account numbers (i.e., Federal Employer Identification Number (FEIN)/Social Security number (SSN)), etc. **Ensure the scanline data varies to verify check digit routine.** If submitting multiple forms, add them to the same PDF in numerical order by form number (see Form 4430 LOI for the order).

Note for Form 4: Submit **one full-field voucher and at least one variable-filled voucher sample for each tax type** (i.e., IIT, FID, MBT, and CIT).

Scanline Check Digit Calculation

Please download the calculation spreadsheet located on the SES, where you will find the prepopulated digits for every form's scanline. Where you see zeroes, you will need to follow the directions outlined in this guide and/or on the sample vouchers (also located on the SES) to correctly populate those numbers. After you enter the appropriate numbers and press ENTER, the check digit will be automatically recalculated.

Direct all sample voucher submissions to MIFormsEfile@michigan.gov.

Note: Treasury reserves the right to request paper submissions.

VOUCHER SIZE

Software programs must print vouchers 8-1/2" wide x 3-1/2" high, one to a page, with a top line generated to define the cutting edge for the preparer. Position form at the bottom of the page to ensure a dependable feeding edge and positive margin for optical scanning.

PAPER STOCK

Provide instruction with software that specifies the required paperweight of 20 to 24 pounds. Lighter weight papers will jam processing equipment.

PERSONALIZATION

General Information

- Software must not allow users to enter fields independently from the scanline generation or to change the format of any field. Courier font is preferred at a minimum 10-point size. (Follow separate font requirements for scanline.)

Name/Address

- Enter taxpayer's legal name(s) and mailing address in all CAPS in the spaces provided.

Account Number

- **Items B, C, and G:** Account number will be the filer's (and spouse's if applicable) SSN. Format the nine-digit account number as [**XXX-XX-XXXX**].
- **Items A, D, E, F, H, I, J, and K:** Account number will be the FEIN or Treasury-assigned number (TR number). Enter the nine-digit account number under which the taxpayer is registered with Treasury. Include the alpha prefix (TR) and hyphen for a Treasury-assigned number. The account number should be the same on all four quarterly return vouchers.

Year-End File Date

- **Items B and D:** Format the due date for calendar year filers as [**MM-DD-YYYY**].
- **Items E, H, and I:** Format the year and month of the taxpayer's year-end file date as [**YYYYMM**]. For example, a fiscal year ending in June 2026 would read 202606. The year-end file date should be the same on all four returns.
- **Items A, F, G, and J:** Format the year-end file date as [**MM-YYYY**].

SCANLINE CONTENT

Font and Ink

- Must be OCR-A Standard 10-point or OCR-A Extended 12-point font.

Location

- Place scanline 0.5" from the bottom edge and 0.5" from the right edge of the paper.

Data Format

Positions 1-8: Four digits based on ASCII bytes containing the following information:

- **Items B, C, and G –** Represent the first four bytes (including spaces) of the taxpayer's last name. Characters must be converted to uppercase ASCII representation. If the name is shorter than the allotted eight digits, fill in unused bytes with ASCII "32" (space).
- **Items A, D, and K –** Represent the first four bytes (including spaces) of the fiduciary name. Use the first four significant characters of the fiduciary name. Disregard the word "the" when it is the first word of the name. Convert characters to uppercase ASCII representation. If the name is shorter than the allotted eight digits, fill in unused bytes with ASCII "32" (space).
- **Items E, F, H, I, and J –** Represent the ending file period year and month [**YYYYMM**] followed by an account number indicator. If the first two digits of the account number are "TR," the indicator is the uppercase representation of the letter "T" (ASCII "84"). If not, the indicator is filled with a representation of a space (ASCII "32"). The ending file period year and month [**YYYYMM**] in the scanline must be the same as the month and year [**MMYYYY**] entered in the box allocated for tax year end on the form. Although the format differs, the month and year must be the same in both places.

Blank Space

Positions 9-10: Tax type code. Two digits represent one of the following 11 tax types:

- Item A – "Application for Extension of Time to File Michigan Tax Returns" (Form 4) **FID**= 00
- Item B – "Estimated Individual Income Tax Voucher" (Form MI-1040ES) = 01
- Item C – "Individual Income Tax Payment Voucher" (Form MI-1040-V) = 02
- Item D – "Estimated Income Tax Voucher for Fiduciary and Composite Filers" (Form MI-1041ES) = 03
- Item E – "Michigan Business Tax e-file Annual Return Payment Voucher" (Form 4576, MBT-V) = 06
- Item F – "Application for Extension of Time to File Michigan Tax Returns" (Form 4) **MBT** = 08
- Item G – "Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **IIT** = 09
- Item H – "Corporate Income Tax Quarterly Return" (Form 4913) = 13
- Item I – "Corporate Income Tax e-file Annual Return Payment Voucher" (Form 4901, CIT-V) = 14
- Item J – "Application for Extension of Time to File Michigan Tax Returns" (Form 4) – **CIT** = 15
- Item K – "Fiduciary and Composite Income Tax Payment Voucher" (Form MI-1041-V) = 41

Blank Space

Positions 11-14: Tax year. Four digits represent the tax year for which the payment applies (not the year the payment was made). **Fiscal year filers:** Use the tax year of annual return on which the taxpayer will be claiming this payment.

Blank Space

Positions 15-23: Nine digits represent one of the following two scenarios:

- **Items B, C, and G:** Enter spouse's SSN. If there is only a primary filer's SSN, fill in the field with zeroes.
- **Items A, D, E, F, H, I, J, and K:** Enter zeroes.

Blank Space

Positions 24-32: Primary filer SSN or business/trust FEIN. Nine digits represent one of the following two scenarios:

- **Items B, C, and G:** Enter primary filer's SSN.
- **Items A, D, E, F, H, I, J, and K:** Enter business/trust FEIN. If the first two characters of the account number are "TR," substitute ASCII "84" (T) for the TR.

Blank Space

Position 33: Check Digit. One digit represents the final number based on the scanline calculation.

See the samples and calculation guide below and use the "MIST_Scanline_Calculation for IIT_MBT_CIT_FID" spreadsheet on the SES. If the formula calculation results in the number 10, use 0 as the check digit.

SCANLINE FORMAT EXAMPLES

Example 1: Applies to items B, C, and G for individual filers.

Example of taxpayer information is as follows:

- Form – MI-1040ES
- Filers – CORBIN AND DOROTHY J DAY
- Primary SSN – 380-00-1264
- Spouse SSN – 373-22-5678
- Scanline – 68658932 01 2027 373225678 380001264 2

Positions 1-8: First four characters of the last name “DAY(space)” converted to the equivalent ASCII code.

Blank Space

Positions 9-10: Tax type code.

Blank Space

Positions 11-14: Tax year. The scanline example is for item B. The tax year for items C and G will be 2026.

Blank Space

Positions 15-23: Spouse SSN.

Blank Space

Positions 24-32: Primary SSN.

Blank Space

Position 33: Check Digit.

Example 2: Applies to items A, D, and K for fiduciary filers.

Example taxpayer information is as follows:

- Form – MI-1041ES
- Filer – THE CORBIN DAY ESTATE
- FEIN or TR Number – 38-0001264
- Spouse SSN – 000-00-0000
- Scanline – 67798266 03 2027 000000000 380001264 8

Positions 1-8: First four relevant characters of the fiduciary name “CORB” converted to the equivalent ASCII code. If the fiduciary name starts with “THE” or “A,” skip them and move to the first unique part.

Blank Space

Positions 9-10: Tax type code.

Blank Space

Positions 11-14: Tax year. The scanline example is for item D. The tax year for items A and K will be “2026.”

Blank Space

Positions 15-23: Not applicable; place nine zeroes.

Blank Space

Positions 24-32: FEIN or TR number. If a TR number, the first two digits will be “84.”

Blank Space

Position 33: Check digit.

Example 3: Applies to items E, F, H, I, and J for CIT/MBT filers.

Example taxpayer information is as follows:

- Form – 4913
- Filers – THE CORBIN COMPANY
- FEIN or TR Number – TR-6546544
- Ending File Period – December 2027
- Scanline – 20271284 13 2027 000000000 846546544 3

Positions 1-8: File period and indicator.

Blank Space

Positions 9-10: Tax type code.

Blank Space

Positions 11-14: Tax year. The scanline example is for item H. The tax year for items E, F, I, and J will be “2026.”

Blank Space

Positions 15-23: Not applicable; place nine zeroes.

Blank Space

Positions 24-32: FEIN or TR number. If a TR number, the first two digits will be “84.”

Blank Space

Position 33: Check digit.

SCANLINE CHECK DIGIT CALCULATION

The formula for calculating the check digit is as follows:

1. Beginning with the last name/file period through the primary SSN/FEIN/TR, alternately add the value of the digits in the odd positions and twice the value of the digits in the even positions (ignore spaces).
2. Divide the sum by 10.
3. Subtract the remainder from 10.
4. The result will equal the check digit. If it does not, then there is an OCR read error. If the calculation results in the number 10, use zero as the check digit.

CHECK DIGIT CALCULATION USING EXAMPLE 1 (MI-1040ES):

Odd digits: 6+6+8+3+0+2+2+3+3+2+6+8+8+0+1+6 = 64
Even digits: 8+5+9+2+1+0+7+7+2+5+7+3+0+0+2+4 = 62

Sum of the odd digits..................................... 64
Sum of the even digits x 2 (62 x 2)................ 124

Totals: 188 ÷ 10 = 18.8 Remainder of 8, subtracted from 10 = check digit of 2.