2019 MICHIGAN Individual Income Tax Declaration for e-file MI-8453 NOTE: Do not seed MI-8453 to the Michigan Department of Tressury unless requested to do so. 1. Filers Field Name 1. Speaked Field Name 1. Filers Field Name 1. Speaked Field	2808 (Rev. 08-19	ent of Treasury								
NOTE: Do not send MI-8435 to the Michigan Department of Treasury unless requested to do so. I. Filter's First Name MI. Lists Name I. J. Filter's First Name MI. Lists Name J. Filter's First State J. First State							,			
NOTE: Do not send Mi-8453 to the Michigan Department of Treasury unless requested to do so. If so, Frank Fame If a Jonn Return, Spouse's First Name If If Code If If If Code If If If Code If If If Code If If Code If If Code If If If Code If If Code If If Code If If Code If If If Code If If If If Code If I				ome T	ax D	eclara	tion to	r e-tile MI-84	53	
In the sirest Name							-4-44-4-4			
### ### ### #### #####################					asury um	iess reque			v.No. (Example: 123-45-67)	80)
Sueto Sepures Full Social Security No. (Example: 128-15/1789) Horne Address (Number, Street, or P.O. Box) State Signature State							4	i ner 3 i dii Godidi Godding) 140. (Example: 120 40-076)
City or Town State	If a Joint Return	Spouse's First Name	M.I. Last Nan	ne						
PART 1: TAX RETURN INFORMATION. The taxpayer should obtain and keep a copy of the return. Form MI-1040, Individual Income Tax Raturn 4. Total Reterial adjusted gross income from line 10 5. Total Michigan income tax from line 20 6. Michigan tax withheld from line 29 6. 00 7. Tax due from line 33 7. 00 8. Refund from line 33 8. Refund from line 39 9. 00 Form MI-1040, Rimestead Property Tax Credit Claim 9. Homestead Property Tax Credit from line 44 9. 00 Form MI-1040, RCF, Homestead Property Tax Credit Claim 10. Home Heating Credit Claim from line 47 11. Adjusted Gross income or Wages from Form 5118, line 9, Form 5119, line 9, or Form 5120, line 10 (Column A) 12. Tax Due from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44 13. 00 PART 2: DECLARATION 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 for 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. PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION I declare that the information contained in this electronic tax return is the information furnished to me by the faxpayer. If the furnished return was signed by a paid preparer; I declare I have examined this electronic return. The information furnished to me by the faxpayer. If the furnished return was signed by a paid preparer; I declare I have examined this electronic return. In the paid preparer; I declare I have examined the internation of which I have any properties provide the accompleted tax return is identical to that contained in the re							3	. Spouse's Full Social Seci	urity No. (Example: 123-45-	6789)
PART 1: TAX RETURN INFORMATION. The taxpayer should obtain and keep a copy of the return. 4. Total federal adjusted gross income from line 10	Home Address (lumber, Street, or P.O. Box)								
PART 1: TAX RETURN INFORMATION. The taxpayer should obtain and keep a copy of the return. 4. Total federal adjusted gross income from line 10						10.		T -11-		
The taxpayer should obtain and keep a copy of the return. Form MI-1040, Individual Income Tax Return 4. Total develoral adjusted gross income from line 10	City or Town					State		4IP (Jode	
The taxpayer should obtain and keep a copy of the return. Form MI-1040, Individual Income Tax Return 4. Total develoral adjusted gross income from line 10	-									
The taxpayer should obtain and keep a copy of the return. Form MI-1040, Individual Income Tax Return 4. Total develoral adjusted gross income from line 10	DART 1. TA	C RETURN INFORM	ΙΔΤΙΩΝ							
Form MI-1040, Individual Income Tax Return 4. Total federal adjusted gross income from line 10				rn						
4. Total federal adjusted gross income from line 10										
6. Michigan tax withheld from line 29								4.		
7. Tax due from line 33								5.		
8. Refund from line 36. 00 Form MI-1040CR, Homestead Property Tax Credit Claim 9. Homestead Property Tax Credit (Idmin line 44. 9. 00) Form MI-1040 CR-7, Home Heating Credit Claim 10. Home Heating Credit Claim from line 47. 10. 00 City of Detroit Tax Return Information 11. Adjusted Gross income or Weges from Form 5118, line 9, Form 5119, line 9, or Form 5120, line 10 (Column A). 00 12. Tax Due from Form 5118, line 25, Form 5119, line 24e; or Form 5120, line 41e. 12. 000 13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44. 13. 000 PART 2: DECLARATION 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 kinchigan 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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION I declare that the information contained in this electronic tax return is dentical 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, I declare that I have examined this electronic tax return is dentical 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, I declare the that I have examined)					6.		
Form MI-1040 CR, Homestead Property Tax Credit Claim 9. Homestead Property Tax Credit from line 44										-
9. Homestead Property Tax Credit from line 44. 9. 00 Form MI-1040 CR-7, Home Heating Credit Claim 10. Home Heating Credit Claim 110. 00 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. Adjusted Gross Income or Wages from Form 5118, line 9, Form 5119, line 9, or Form 5120, line 10 (Column A). 11. O0 12. Tax Due from Form 5118, line 22e, Form 5119, line 24e, or Form 5120, line 44. 13. 00 13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44. 13. 00 PART 2: DECLARATION AND E-FILE AUTHORIZATION Under penialties 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 fax return information in Part 1 agrees with the amounts on the corresponding lines of my Michigan analor 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 rejection of the transmission. Filer's Signature Date PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 he paid preparer, under the penalties of perjury I declare that 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 or Preparer Signature Date ERO is check all that apply). Firm Name (or name of ERO if self-employed)			- 0 0					8.		100
Form MI-1040 CR-7, Home Heating Credit Claim 10. Home Heating Credit Claim from line 47. 10. 00 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). 12. Tax Due from Form 5118, line 22e, Form 5119, line 24e, or Form 5120, line 41e. 13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44. 13. Refund from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44. 13. Do PART 2: DECLARATION 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 I 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 Date PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 turnished return was signed by a paid preparer; ideclare I have enamined 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 or Preparer Signature Date ERO is (check all that apply) Firm Name (or name of ERO if self-employed)				aım				٥		lool
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). 12. Tax Due from Form 5118, line 22e, Form 5119, line 24e, or Form 5120, line 41e. 13. 000 13. Returnd from Form 5118, line 25, Form 5119, line 27, or Form 5120, line 44. 13. 000 PART 2: DECLARATION 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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) Preparer Self-Employed								9.		1001
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). 12. Tax Due from Form 5118, line 22e, Form 5119, line 24e, or Form 5120, line 41e		-						10.		00
or Form 5120, line 10 (Column A)										
or Form 5120, line 10 (Column A)	11 Adjuste	Gross Income or Wages	from Form 51	18, line 9, F	orm 5119	line 9.				
PART 2: DECLARATION 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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) FEIN or PTIN						<u> </u>		11.		
PART 2: DECLARATION 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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 is 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 or Preparer Signature Date ERO is (check all that apply) Firm Name (or name of ERO if self-employed)						***************************************				-
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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) FEIN or PTIN	13. Refund	om Form 5118, line 25, l	-orm 5119, line	27, or Forn	n 5120, lir	ne 44		13.		[00]
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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) FEIN or PTIN										
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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) FEIN or PTIN	PART 2: DE	CLARATION AND E	-FILE AUT	HORIZAT	ION					
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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) FEIN or PTIN FEIN or PTIN	Under nenalti	s of periury. I declare th	at I have eva	mined this	return inc	ludina ans	accompan	ving statements and so	chedules and to the hi	est of
(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 PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) Firm Name (or name of ERO if self-employed)										
PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)										
PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) Firm Name (or name of ERO if self-employed) FEIN or PTIN				by the IRS	to the M	lichigan D	epartment o	of Treasury and to rece	eve an acknowledgme	ent of
PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION 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 or Preparer Signature Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)		sir roi rojodijom cir are u	anomicoron.	Doto		l enguação	Cianatura		Doto	
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)	i liei ș digilature			Раце		Spouses	Olgitature		Раце	
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)	-			-		-				
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)	PART 3: EL	CTRONIC RETUR	N ORIGINA	TOR (ER	O) AND	PREPA	RER DEC	LARATION		
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)	I doctors that	ha information contains	d in this close	rania tay ra	turn ic th	o informat	on furnished	d to mo by the taypaye	or If the taypeyor furn	ichad
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)										
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 or Preparer Signature Date Date ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed)	by the taxpaye	r. If the furnished return	n was signed l	by a paid p	reparer, I	declare I	have entere	d the paid preparer's i	dentifying information i	n the
any knowledge. ERO or Preparer Signature Date Description of ERO is (check all that apply) Preparer Self-Employed Firm Name (or name of ERO if self-employed) Firm Name (or name of ERO if self-employed)										
Firm Name (or name of ERO if self-employed)		-	je and bellet, i	i is ilue, co	irieci, arii	u compiet	. ITIIS UGUI	aration is based on all	inioimadon of which i	llave
Firm Name (or name of ERO if self-employed)	FRO or Prepare	Signature		Date			FRO is (cher	ck all that apply)		
Firm Name (or name of ERO if self-employed)		<u> Y T T T T T T T T T T T T T T T T T T </u>		1777					Self-Employ	ved
								1,1453101	T TON LINDIO	<u>' </u>
Firm's Address (Street, City, State, ZIP Gode)		me of ERO if self-employed)					FEIN or PTIN		111
Firm's Address (Street, City, State, ZIP Code)	Firm Name (or n									
		<u> </u>								
		treet, City, State, ZIP Code)				4-4-4-4-				
		street, City, State, ZIP Code)								Ш

Instructions for Form MI-8453 Michigan Individual Income Tax Declaration for e-file

Purpose

Signing Your Unlinked (Standalone) Electronic Return

Form MI-8453 is the declaration and signature document for a State and/or City of Detroit unlinked (standalone) return. If you e-file your federal and Michigan returns, Michigan will accept the federal signature (PIN). If you e-file a State and/or City of Detroit unlinked (standalone) return the Electronic Signature Alternative (ESA) or paper Form MI-8453 must be used to sign your return. If you use the ESA to sign your return, you do not need to complete Form MI-8453.

You must complete your Michigan and/or City of Detroit Individual Income Tax return before completing Form MI-8453. Form MI-8453 must be completed before the taxpayer, electronic return originator (ERO) or preparer signs it.

Tax Preparer Certification

Form MI-8453 may also be used by tax preparers as a preparer certification document to be retained in their records. Part 3 should contain the preparer's signature and date to be used for this purpose.

ERO/Tax Preparer Responsibilities

- 1. Enter the name(s), address and Social Security number(s) of the taxpayer at the top of the form.
- Complete Part 1 using the amounts from the taxpayer's 2019 return.
- 3. After completing Parts 1 and 3, provide the taxpayer with Form MI-8453 for completion/review. This can be done in person, by U.S. mail, private delivery service, e-mail or Internet Web site.
- 4. Provide the taxpayer with a copy of the completed Form MI-8453 and all other documents for the taxpayer's records.
- 5. Sign the form using a rubber stamp, mechanical device, or computer software program. The ERO must complete, sign and date the ERO declaration. An ERO who is also the preparer must check the preparer box, but is not required to complete or sign the preparer sections.

- 6. Preparers transmitting State and/or City of Detroit unlinked (standalone) filings that do not use the ESA must complete Form MI-8453. **Do not send Form MI-8453 to the Michigan Department of Treasury unless requested to do so.** Treasury recommends the preparer retain a copy of Form MI-8453 for six years.
- 7. Issue a corrected Form MI-8453 after the taxpayer has signed Form MI-8453 but before the return is transmitted when either of the following applies:
 - a. The corrected federal adjusted gross income varies by more than \$25, or
 - b. 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.

Taxpayer Responsibilities

- 1. Verify the accuracy of the prepared return.
- 2. Sign and date Form MI-8453. Retain a copy of Form MI-8453 with their return.
- 3. When using a **tax preparer**, return the completed Form MI-8453 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. The return will not be transmitted until the ERO receives the signed Form MI-8453. Do not send Form MI-8453 to the Michigan Department of Treasury unless requested to do so.
- 4. Treasury recommends the taxpayer retain a copy of Form MI-8453 for six years.

When and How to Complete

FILING METHOD	MI-8453 REQUIREMENT				
The federal return was e-filed with the Michigan and/or City of Detroit return.	Do not complete Form MI-8453.				
The federal return was previously e-filed and your software allowed you to "link" your Michigan and/or City of Detroit return to a previously accepted federal return.	Do not complete Form MI-8453.				
The federal return was e-filed with the Michigan and/or City of Detroit return. The federal return was accepted but the Michigan and/or City of Detroit return was rejected.	Correct the error on the Michigan and/or City of Detroit return. The return can be retransmitted as a linked or an unlinked (standalone) return. If the return is retransmitted as an unlinked return, and the return was not signed using the ESA, complete Form MI-8453 and retain a copy with your records. Do not mail a copy to Treasury. There is no limit on how many times the State and/or City of Detroit unlinked (standalone) return can be corrected and retransmitted.				
E-filing a State and/or City of Detroit unlinked (standalone) return. A federal return was not required.	If the return was not signed using the ESA, complete Form MI-8453 and retain a copy with your records. Do not mail a copy to Treasury.				