

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

Effective for forms filed after January 1, 2021.

Scanlines are mandatory for all vouchers listed below. Voucher samples are posted on the State Exchange Site.

FORMS

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

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, State of Michigan, Treasury, Forms, Documentation and E-file Services (FDES) will assign a developer code upon completion of the “Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs” (Form 4430).

CONTINUING IN 2021:

DEVELOPER TESTING

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

Note for Form 4: Submit **one full-filled form and at least one variable-filled form** sample for **each tax type** (i.e., Income Tax, Fiduciary Tax, MBT, and CIT). Form 4 only has four tax types; submit an additional variable-filled sample of any tax type **for a total of six samples**. The vouchers must test successfully through Treasury’s scanning equipment before approval will be granted to file the voucher with the State. **Indicate on the submitted cover letter which tax types are supported if not supporting all tax types.**

Direct all sample voucher submissions to MIFormsEfile@michigan.gov

NOTE: Treasury reserves the right to request paper submissions.

VOUCHER SIZE

8-1/2" wide x 3-1/2" high

Software programs must print vouchers 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

20 lb to 24 lb

Provide instruction with software that specifies the required paperweight. 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 if applicable) Social Security number (SSN). Enter the nine-digit Account Number as XXX-XX-XXXX.
- ***Items A, D, E, F, H, I, J, and K:*** Account Number will be the Federal Employer Identification Number (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:*** Express the Due Date for Calendar Year Filers as [MM-DD-YYYY].
- ***Items E, H, and I:*** Express the year and month of the Taxpayer's Year-End Filing Date as [YYYYMM]. For example, a fiscal year ending in June 2021 would read 202106. The Year-End Filing Date should be the same on all four returns.
- ***Items A, F, G, and J:*** Express the Year-End File Date as [MM-YYYY].

SCANLINE CONTENT

Scanline is optically read by NCR I-Trans processing equipment.

Font and Ink. Must be OCR-A Standard 10-point or OCR-A Extended 12-point font. Carbon content of read ink and ink-to-paper contrast must meet NCR I-Trans machine standards.

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

Data Format. The scanline is divided into six fields of varying length totaling 33 characters, plus one blank space between each field (38 places). Beginning at the left end, the scanline is constructed as follows:

FIELD	CONTENT																								
1	<p>Eight-digits (four ASCII bytes) Use the following instructions for the specific item being produced.</p> <p><u>Items B, C, and G:</u> Represent the first four bytes of the Taxpayer’s Last Name. Characters must be converted to uppercase ASCII representation. If the name is shorter than the allotted space, fill in unused space with ASCII “32” (space).</p> <p><u>Item A, D, and K:</u> Represent the first four bytes 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 space, fill in unused space with ASCII “32” (space).</p> <p><u>Items E, F, H, I, and J:</u> 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 account number indicator is the uppercase representation of the letter “T” (ASCII “84”). If not, the indicator is filled with a space (ASCII “32”). The first six-digits of Field 1 are the Ending File Period and the last two-digits are either the indicator ASCII “84” (T) or ASCII “32” (space). 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.</p>																								
2	<p>Two-digits represent the Tax Type. There are 11 different types. Use the following guide to determine the appropriate Tax Type character based on the specific form produced.</p> <table border="0" data-bbox="212 892 1547 1297"> <thead> <tr> <th data-bbox="212 892 341 924"><u>Tax Type</u></th> <th data-bbox="345 892 584 924"><u>Item/Form</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="212 930 341 961">00</td> <td data-bbox="345 930 1547 961">(A) 4, Application for Extension – <i>Fiduciary</i></td> </tr> <tr> <td data-bbox="212 961 341 993">01</td> <td data-bbox="345 961 1547 993">(B) MI-1040ES, Estimated Individual Income Tax Voucher</td> </tr> <tr> <td data-bbox="212 993 341 1024">02</td> <td data-bbox="345 993 1547 1024">(C) MI-1040-V, Individual Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 1024 341 1056">03</td> <td data-bbox="345 1024 1547 1056">(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax</td> </tr> <tr> <td data-bbox="212 1056 341 1087">06</td> <td data-bbox="345 1056 1547 1087">(E) 4576, Michigan Business Tax e-file Annual Payment Voucher</td> </tr> <tr> <td data-bbox="212 1087 341 1119">08</td> <td data-bbox="345 1087 1547 1119">(F) 4, Application for Extension - <i>Michigan Business Tax</i></td> </tr> <tr> <td data-bbox="212 1119 341 1150">09</td> <td data-bbox="345 1119 1547 1150">(G) 4, Application for Extension - <i>Individual Income Tax</i></td> </tr> <tr> <td data-bbox="212 1150 341 1182">13</td> <td data-bbox="345 1150 1547 1182">(H) 4913, Corporate Income Tax Quarterly Return</td> </tr> <tr> <td data-bbox="212 1182 341 1213">14</td> <td data-bbox="345 1182 1547 1213">(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 1213 341 1245">15</td> <td data-bbox="345 1213 1547 1245">(J) 4, Application for Extension - <i>Corporate Income Tax</i></td> </tr> <tr> <td data-bbox="212 1245 341 1297">41</td> <td data-bbox="345 1245 1547 1297">(K) MI-1041-V, Michigan Fiduciary Income Tax e-file Payment Voucher</td> </tr> </tbody> </table>	<u>Tax Type</u>	<u>Item/Form</u>	00	(A) 4, Application for Extension – <i>Fiduciary</i>	01	(B) MI-1040ES, Estimated Individual Income Tax Voucher	02	(C) MI-1040-V, Individual Income Tax e-file Payment Voucher	03	(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax	06	(E) 4576, Michigan Business Tax e-file Annual Payment Voucher	08	(F) 4, Application for Extension - <i>Michigan Business Tax</i>	09	(G) 4, Application for Extension - <i>Individual Income Tax</i>	13	(H) 4913, Corporate Income Tax Quarterly Return	14	(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher	15	(J) 4, Application for Extension - <i>Corporate Income Tax</i>	41	(K) MI-1041-V, Michigan Fiduciary Income Tax e-file Payment Voucher
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3	<p>Four-digits represent Tax Year for which the payment applies (not the year that the payment was made).</p> <p>Fiscal Year Filers: Use the tax year of Annual Return on which the taxpayer will be claiming this payment.</p>																								
4	<p>Nine-digits represent Spouse SSN.</p> <p><u>Items B, C, and G:</u> If there is only one SSN, fill in the field for the Spouse SSN with zeros.</p> <p><u>Items A, D, E, F, H, I, J, and K:</u> Enter zeros.</p>																								
5	<p>Nine-digits represent Primary Filer SSN or Business/Trust FEIN.</p> <p><u>Items B, C, and G:</u> Enter Primary Filer SSN.</p> <p><u>Items A, D, E, F, H, I, J, and K:</u> Enter Business/Trust FEIN. If the first two characters of the account number are “TR,” substitute ASCII “84” (T) for the TR.</p>																								
6	<p>One-digit represents Check Digit. See SCANLINE CHECK DIGIT CALCULATION on page 5. If the formula calculation results in the number 10, use zero as the check digit.</p>																								

