

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

Effective for forms filed after January 1, 2020.

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. 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).

NEW FOR 2020

DEVELOPER TESTING

Submit **via e-mail** a single, six-page PDF per form consisting of **one full-filled 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.**

Exception: For Form 4, submit **one full-filled form and 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.**

NOTE: Treasury reserves the right to request paper submissions.

Direct all sample voucher submissions to MIFormsEfile@michigan.gov

FORM 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 2020 would read 202006. 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 12-point OCR-A 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 1549 1297"> <thead> <tr> <th data-bbox="212 892 446 924"><u>Tax Type</u></th> <th data-bbox="451 892 592 924"><u>Item/Form</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="212 930 446 961">00</td> <td data-bbox="451 930 1549 961">(A) 4, Application for Extension – <i>Fiduciary</i></td> </tr> <tr> <td data-bbox="212 961 446 993">01</td> <td data-bbox="451 961 1549 993">(B) MI-1040ES, Estimated Individual Income Tax Voucher</td> </tr> <tr> <td data-bbox="212 993 446 1024">02</td> <td data-bbox="451 993 1549 1024">(C) MI-1040-V, Individual Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 1024 446 1056">03</td> <td data-bbox="451 1024 1549 1056">(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax</td> </tr> <tr> <td data-bbox="212 1056 446 1087">06</td> <td data-bbox="451 1056 1549 1087">(E) 4576, Michigan Business Tax e-file Annual Payment Voucher</td> </tr> <tr> <td data-bbox="212 1087 446 1119">08</td> <td data-bbox="451 1087 1549 1119">(F) 4, Application for Extension - <i>Michigan Business Tax</i></td> </tr> <tr> <td data-bbox="212 1119 446 1150">09</td> <td data-bbox="451 1119 1549 1150">(G) 4, Application for Extension - <i>Individual Income Tax</i></td> </tr> <tr> <td data-bbox="212 1150 446 1182">13</td> <td data-bbox="451 1150 1549 1182">(H) 4913, Corporate Income Tax Quarterly Return</td> </tr> <tr> <td data-bbox="212 1182 446 1213">14</td> <td data-bbox="451 1182 1549 1213">(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 1213 446 1245">15</td> <td data-bbox="451 1213 1549 1245">(J) 4, Application for Extension - <i>Corporate Income Tax</i></td> </tr> <tr> <td data-bbox="212 1245 446 1297">41</td> <td data-bbox="451 1245 1549 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>																								

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, alternately add the value of the odd digit and twice the value of the even digit (ignore spaces).
2. Divide the sum total 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: $8+5+9+2+1+0+1+7+2+5+7+3+0+0+2+4 = 56$

Sum of the Odd digits..... 64

Sum of the Even digits x 2 (56 x 2)..... 112

Totals..... 176 $\div 10 = 17.6$. Remainder of 6, subtracted from 10 = check digit of 4.