

NOTICE OF TESTING REQUIREMENTS

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the “Tax Year 2024-25 Miscellaneous Guidelines” for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

Michigan Department of Treasury
5596 (Rev. 09-24)

2024 MICHIGAN Estate or Trust Certification for e-file MI-8453-FE

Issued under authority of Public Act 281 of 1967, as amended.

NOTE: Do not send MI-8453-FE to the Michigan Department of Treasury unless requested to do so.

1. Name of Estate or Trust	2. Federal Employer Identification Number (FEIN)
3. Name and Title of Fiduciary	

PART 1: TAX RETURN INFORMATION

4. Federal taxable income of fiduciary (MI-1041, line 8).....	4.		00
5. Michigan taxable income (MI-1041, line 12).....	5.		00
6. Total tax (MI-1041, line 13).....	6.		00
7. Tax due (MI-1041, line 25)	7.		00
8. Refund (MI-1041, line 28)	8.		00

PART 2: FIDUCIARY CERTIFICATION 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 Fiduciary Income 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.

PIN Authorization (Check one box only) <input type="checkbox"/> I authorize the identified ERO Firm to enter or generate my PIN as my authorization for my tax year 2024 electronically filed tax return. (The ERO must complete Part 3.) <input type="checkbox"/> I will enter my PIN as my authorization for my tax year 2024 electronically filed tax return.	ERO Firm Name
	PIN (Enter five numbers. Do not enter all zeros)
Fiduciary Representative Officer Signature	Date
Fiduciary Representative Officer Name (print or type)	Title

PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER CERTIFICATION

I declare that the information contained in this electronic tax return is the information furnished to me by the filer. If the filer 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 filer. 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 Signature	Date	ERO is (check all that apply) <input type="checkbox"/> Paid Preparer <input type="checkbox"/> Self-Employed	ERO's SSN or PTIN
Firm's Name (or yours if self-employed)		FEIN	
Firm's Address (Street, City, State, ZIP Code)			Firm's Telephone Number

Preparer's Name (print or type)			Check if self-employed <input type="checkbox"/>
Preparer's Signature	Date	PTIN	
Firm's Name		Firm's EIN	
Firm's Address (Street, City, State, ZIP Code)			Firm's Telephone Number

Complete this form only if you are e-filing a Michigan Fiduciary Income Tax unlinked (standalone) return.