

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.

2024 MICHIGAN e-file Authorization for Business Taxes MI-8879

Do not send this form to the Michigan Department of Treasury. Keep this form for your records. See instructions.

Return is for calendar year 2024 or for tax year beginning: [MM-DD-YYYY] and ending: [MM-DD-YYYY]
Company Name Federal Employer Identification Number (FEIN)

PART 1: TAX RETURN INFORMATION — The taxpayer should obtain and keep a copy of the return.
Corporate Income Tax (CIT) or Michigan Business Tax (MBT) Annual Return

Table with 3 rows: 1. Tax due, 2. Credit forward, 3. Refund. Each row has a corresponding amount field ending in 00.

PART 2: OFFICER OR PARTNER DECLARATION AND E-FILE AUTHORIZATION

I declare, under penalty of perjury, that I am an officer or partner of the above company and that I have examined a copy of my electronic business tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

PIN Authorization (Check one box only)

Two checkboxes for PIN authorization: 'I authorize the identified ERO Firm to enter or generate my PIN...' and 'I will enter my PIN as my authorization...'. Includes fields for ERO Firm Name and PIN.

Authorized Signature for Tax Matters Date
Authorized Signer's Name (print or type) Title

PART 3: ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER DECLARATION

I declare, under penalty of perjury that I have reviewed the above taxpayer's return, accompanying schedules and statements and that the entries on this form are complete and correct to the best of my knowledge, either as the ERO, ISP or Paid Preparer.

ERO Signature Date
Firm Name (or name of ERO, if self-employed) FEIN or PTIN
Address City State ZIP Code

If I also am the Paid Preparer, I declare under penalty of perjury that I have examined the above taxpayer's return and accompanying schedules and statements and to the best of my knowledge, they are true, correct and complete. This declaration is based on all information of which I have knowledge.

Preparer's Signature Date
Preparer's Name (print or type) FEIN or PTIN
Address City State ZIP Code

Instructions for Michigan e-file Authorization for Business Taxes MI-8879

Purpose

The Michigan e-file Authorization for Business Taxes MI-8879 is the declaration document and signature authorization for a State Standalone (unlinked) return. If you e-file your Michigan return as a Fed/State (linked) return, Michigan will accept the federal signature method. If you e-file your Michigan return as State Standalone, the self-select PIN and the MI-8879 must be used to sign your return. **Do not** send this form to the Michigan Department of Treasury unless requested to do so.

You must complete your business tax return before completing the MI-8879. The MI-8879 must be complete before the taxpayer, electronic return originator (ERO) or preparer signs it.

When and How to Complete

Use the chart below to determine when and how to complete MI-8879.

FILING METHOD	MI-8879 REQUIREMENT
The federal return was e-filed and the Michigan return was linked to the federal submission.	Do not complete MI-8879.
The Michigan return was e-filed as a State Standalone submission (unlinked) and the taxpayer has authorized the tax preparer to enter the self-select PIN.	Complete MI-8879. Tax preparers should retain the document for six years and provide a copy to the taxpayer.
The Michigan return was e-filed as a State Standalone submission (unlinked) and the taxpayer enters the self-select PIN.	Complete MI-8879 and provide a copy to the taxpayer.
Filing your Michigan Business Tax online and entering your self-select PIN.	Complete MI-8879 and retain with your tax return records for six years.

ERO/Tax Preparer Responsibilities

The ERO will:

1. Enter the name(s) and Federal Employer Identification Number (FEIN) of the taxpayer at the top of the form.
2. Complete Part 1 using the amounts (zeros may be entered when appropriate) from the taxpayer's 2024 tax return.
3. Enter or, if authorized by the taxpayer, generate the taxpayer's PIN and enter it in the boxes provided in Part 2.

4. Enter, on the authorization line in Part 2, the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.

5. After completing Parts 1, 2 and 3, give the taxpayer the MI-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, e-mail or an Internet Web site.

6. Provide the taxpayer with a copy of the signed MI-8879 for their records. Provide a corrected copy of the MI-8879 if changes are made to the return, (for example, based on taxpayer review).

7. Sign the form, using a rubber stamp, mechanical device, or computer software program.

8. If the ERO makes changes to the electronic return after the MI-8879 has been signed by the officer or partner, whether it was before the return was transmitted or if the return was rejected after transmission, the ERO must have the officer or partner sign a corrected MI-8879 if the refund or tax due amount differs from the amount of the electronic return by more than \$25.

You must receive the completed and signed MI-8879 from the taxpayer before the electronic return is transmitted. **Do not send the MI-8879 to the Treasury unless requested to do so.** The MI-8879 may be kept electronically in accordance with record keeping guidelines established by the IRS.

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared business tax return.
2. Check the appropriate box in Part 2 to authorize the ERO to enter or generate their PIN or to enter their own PIN.
3. Indicate or verify their PIN when authorizing the ERO to generate it (the PIN must be five numbers other than all zeros).
4. Sign and date the MI-8879.
5. Return the completed MI-8879 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 MI-8879.
6. Retain a copy of the MI-8879 with their return. **Do not** send the MI-8879 to the Michigan Department of Treasury unless requested to do so.