

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

Effective for forms filed after January 1, 2023.

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 and Composite 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 request your NACTP number (you do not need to be a member of the NACTP to obtain an NACTP number) or 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 2023:

DEVELOPER TESTING

Submit **via email** a single, six-page PDF per voucher consisting of **one full-field and five variable-filled 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 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 2023 would read 202306. 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.

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 (including spaces) of the Taxpayer’s Last Name. Characters must be converted to uppercase ASCII representation. If the name is shorter than the allotted eight digits, fill in unused bytes with ASCII “32” (space).</p> <p><u>Item A, D, and K:</u> Represent the first four bytes (including spaces) 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 eight digits, fill in unused bytes 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 indicator is the uppercase representation of the letter “T” (ASCII “84”). If not, the indicator is filled with a representation of a space (ASCII “32”). 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="212 856 1549 1262"> <thead> <tr> <th data-bbox="212 856 451 884"><u>Tax Type</u></th> <th data-bbox="456 856 586 884"><u>Item/Form</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="212 890 451 917">00</td> <td data-bbox="456 890 1549 917">(A) 4, Application for Extension – <i>Fiduciary</i></td> </tr> <tr> <td data-bbox="212 924 451 951">01</td> <td data-bbox="456 924 1549 951">(B) MI-1040ES, Estimated Individual Income Tax Voucher</td> </tr> <tr> <td data-bbox="212 957 451 984">02</td> <td data-bbox="456 957 1549 984">(C) MI-1040-V, Individual Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 991 451 1018">03</td> <td data-bbox="456 991 1549 1018">(D) MI-1041ES, Fiduciary Voucher for Estimated Income Tax</td> </tr> <tr> <td data-bbox="212 1024 451 1052">06</td> <td data-bbox="456 1024 1549 1052">(E) 4576, Michigan Business Tax e-file Annual Payment Voucher</td> </tr> <tr> <td data-bbox="212 1058 451 1085">08</td> <td data-bbox="456 1058 1549 1085">(F) 4, Application for Extension - <i>Michigan Business Tax</i></td> </tr> <tr> <td data-bbox="212 1092 451 1119">09</td> <td data-bbox="456 1092 1549 1119">(G) 4, Application for Extension - <i>Individual Income Tax</i></td> </tr> <tr> <td data-bbox="212 1125 451 1152">13</td> <td data-bbox="456 1125 1549 1152">(H) 4913, Corporate Income Tax Quarterly Return</td> </tr> <tr> <td data-bbox="212 1159 451 1186">14</td> <td data-bbox="456 1159 1549 1186">(I) 4901, CIT-V, Corporate Income Tax e-file Payment Voucher</td> </tr> <tr> <td data-bbox="212 1192 451 1220">15</td> <td data-bbox="456 1192 1549 1220">(J) 4, Application for Extension - <i>Corporate Income Tax</i></td> </tr> <tr> <td data-bbox="212 1226 451 1253">41</td> <td data-bbox="456 1226 1549 1253">(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>																								

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 digits in the odd positions and twice the value of the digits in the even positions (ignore spaces).
2. Divide the sum 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: $8+5+9+2+1+0+4+7+2+5+7+3+0+0+2+4 = 59$

Sum of the odd digits..... 64

Sum of the even digits x 2 (59 x 2) 118

Totals..... 182 $\div 10 = 18.2$ Remainder of 2, subtracted from 10 = check digit of 8.