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

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

VOUCHERS

Item	Voucher Title
A	4, Application for Extension of Time to File Michigan Tax Returns – ***Fiduciary***
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 – ***Michigan Business Tax***
G	4, Application for Extension of Time to File Michigan Tax Returns – ***Individual Income Tax***
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 – ***Corporate Income Tax***
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 to you upon completion of the *Michigan Letter of Intent to Participate in E-file and Substitute Forms Programs* (Form 4430).

NEW IN 2024:

Scanline Check Digit Calculation

Please download the new calculation spreadsheet located on the SES, where you will find the prepopulated digits for every form's Scanline. Where you see zeroes, you will need to follow the directions outlined in this guide and/or on the sample vouchers (also located on the SES) to correctly populate those numbers. After you enter the appropriate numbers and press ENTER, the check digit will be automatically recalculated.

CONTINUING IN 2024:

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 2024 would read 202406. 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	Eight digits (four ASCII bytes) Use the following instructions for the specific item being produced. ***<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). ***<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). ***<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.
2	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. <u>Tax Type</u> <u>Item/Form</u> 00 .... (A) 4, Application for Extension – ***Fiduciary*** 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 - ***Michigan Business Tax*** 09 .... (G) 4, Application for Extension - ***Individual Income Tax*** 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 - ***Corporate Income Tax*** 41 .... (K) MI-1041-V, Michigan Fiduciary Income Tax e-file Payment Voucher
3	Four digits represent Tax Year for which the payment applies (not the year that the payment was made). **Fiscal Year Filers:** Use the tax year of Annual Return on which the taxpayer will be claiming this payment.
4	Nine digits represent **Spouse** SSN. ***<u>Items B, C, and G</u>:*** If there is only one SSN, fill in the field for the Spouse SSN with zeros. ***<u>Items A, D, E, F, H, I, J, and K</u>:*** Enter zeros.
5	Nine digits represent **Primary** Filer SSN or Business/Trust FEIN. ***<u>Items B, C, and G</u>:*** Enter Primary Filer SSN. ***<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.
6	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.

SCANLINE FORMAT EXAMPLES

There is one space between each of the six scanline fields. These spaces are meant to break up the line and make it easier to read. The scanline must be printed in the manner shown below. **NOTE: OCR-A Standard 10-point and OCR-A Extended 12-point are both acceptable fonts to use.**

Scanline	99999999	99	9999	999999999	999999999	8	
	Last Name, Fiduciary Name, or File Period	Tax Type	Tax Year	Spouse SSN	Primary SSN	Check Digit	

EXAMPLE 1: MI-1040ES (*Items B, C, and G* are for Individual Filers)

CORBIN AND DOROTHY J. DAY — Primary SSN: 380-00-1264
Spouse SSN: 373-22-5678

Scanline	68658932	01	2025	373225678	380001264	6	
	First Four Characters of Last Name Day(space)	Tax Type	Tax Year	Spouse SSN	Primary SSN	Check Digit	**NOTE:** The scanline sample is for the MI-1040ES. The Tax Year for items C & G would be 2024 in the scanline.

EXAMPLE 2: MI-1041ES (*Items A, D, and K* are for Fiduciary Filers)

THE CORBIN DAY ESTATE — FEIN: 38-0001264
Spouse SSN: 000-00-0000

Scanline	67798266	03	2025	000000000	380001264	2	
	First Four Relevant Charaters of Fiduciary Name CORB	Tax Type	Tax Year	N/A	FEIN or TR Number	Check Digit	**NOTE:** The scanline sample is for the MI-1041ES. Tax Year for Item A would be 2024 in the scanline.

EXAMPLE 3: Form 4913, CIT Quarterly Return (*Items E, F, H, I, and J* are for MBT/CIT Filer)

THE CORBIN COMPANY — FEIN: TR-6546544
ENDING FILE PERIOD: December 2025

Scanline	20251284	13	2025	000000000	846546544	1	
	File Period & Indicator	Tax Type	Tax Year	N\A	FEIN or TR Number	Check Digit	**NOTE:** The scanline sample is for Form 4913, CIT Quarterly Return. The Tax Year for Items E, F, I, and J would be 2024 in the scanline.

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+5+7+2+5+7+3+0+0+2+4 = 60

Sum of the odd digits.. 64
Sum of the even digits x 2 (60 x 2) 120
Totals.. 184 ÷ 10 = 18.4 Remainder of 4, subtracted from 10 = check digit of 6.