

2019 MICHIGAN Estate or Trust Declaration 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 24)	7.		00
8. Refund (MI-1041, line 27)	8.		00

PART 2: FIDUCIARY DECLARATION 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 2019 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 2019 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 PREPARER DECLARATION

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 or Preparer Signature	Date	ERO is (check all that apply) <input type="checkbox"/> Preparer <input type="checkbox"/> Self-employed
Firm Name (or name of ERO if self-employed)		FEIN or PTIN
Firm's Address (Street, City, State, ZIP Code)		

Complete this form only if you are e-filing a Michigan Fiduciary Income Tax Return unlinked (standalone) Michigan Fiduciary Income Tax Return. See instructions for more information.

Instructions for Form MI-8453-FE Michigan Estate or Trust Declaration for e-file

Purpose

Signing Your Unlinked (Standalone) Electronic Return

Form MI-8453-FE is the declaration and signature document for a *Michigan Fiduciary Income Tax Return* (Form MI-1041) unlinked (standalone) return. If you e-file your federal and Michigan fiduciary as linked returns, Michigan will accept the federal signature (PIN). If you e-file an unlinked (standalone) Michigan fiduciary return, the self-select PIN and the paper Form MI-8453-FE 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 Michigan fiduciary return before completing Form MI-8453-FE. Form MI-8453-FE must be completed before the filer, electronic return originator (ERO) or preparer signs it.

Tax Preparer Certification

Form MI-8453-FE may also be used by tax preparers as a preparer certification document to be retained in their records. Part 3 should contain the preparer's signature and date to be used for this purpose.

ERO/Tax Preparer Responsibilities

1. Enter the name and Federal Employer Identification Number (FEIN) of the estate or trust at the top of the form.
2. Complete Part 1 using the amounts (zeros may be entered when appropriate) from the filer's 2019 return.
3. Enter or, if authorized by the filer, generate the filer's PIN and enter it in the box 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 filer's PIN.
5. After completing Parts 1, 2 and 3, provide the filer with Form MI-8453-FE for completion/review. This can be done in person, by U.S. mail, private delivery service, e-mail or Internet Web site.

6. Provide the filer with a copy of the completed Form MI-8453-FE and all other documents for the filer's records.
7. Sign the form using a rubber stamp, mechanical device, or computer software program. The ERO must complete, sign and date the ERO declaration. An ERO who is also the preparer must check the preparer box but is not required to complete or sign the preparer sections.
8. You must receive the completed and signed Form MI-8453-FE before the electronic return is transmitted. **Do not send Form MI-8453-FE to Treasury unless requested to do so.** Treasury recommends the preparer retain a copy of Form MI-8453-FE for six years.
9. Issue a corrected Form MI-8453-FE after the filer has signed Form MI-8453-FE but before the return is transmitted when either of the following applies:
 - a. The corrected federal adjusted gross income varies by more than \$25, or
 - b. The corrected refund varies by more than \$5.

Filer Responsibilities

1. Verify the accuracy of the prepared 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 Form MI-8453-FE.
5. Return the completed Form MI-8453-FE 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 Form MI-8453-FE.
6. Retain a copy of the Form MI-8453-FE with their return. **Do not** send Form MI-8453-FE to the Michigan Department of Treasury unless requested to do so.
7. Treasury recommends the filer retain a copy Form MI-8453-FE for six years.

When and How to Complete

FILING METHOD	MI-8453-FE REQUIREMENT
The federal return was e-filed with the Michigan fiduciary return.	Do not complete Form MI-8453-FE.
The federal return was previously e-filed and your software allowed you to "link" your Michigan fiduciary return to a previously accepted federal return.	Do not complete Form MI-8453-FE.
The federal return was e-filed with the Michigan fiduciary return. The federal return was accepted but the Michigan return was rejected.	Correct the error on the Michigan fiduciary return. The return can be re-transmitted linking to the federal return or sent as a unlinked (standalone) return when supported by the software. If the return was not sent as a linked return, complete Form MI-8453-FE and retain a copy with your records. Do not mail a copy to Treasury. There is no limit on how many times the Michigan fiduciary return can be corrected and re-transmitted.
E-filing an unlinked (standalone) Michigan fiduciary return. A federal return was not required.	If the Michigan fiduciary return was unlinked (standalone), complete Form MI-8453-FE and retain a copy with your records. Do not mail a copy to Treasury.