

## MICHIGAN e-file Exceptions for Business Taxes

Issued under authority of Public Act 36 of 2007.

Return is for calendar year <b>2021</b> or for tax year beginning:	MM-DD-YYYY	and ending:	MM-DD-YYYY
Name (Print or Type)		Federal Employer Identification Number (FEIN) or TR Number	

### You must e-file, not paper file, the attached return unless it meets one or more of the exceptions listed below.

Michigan has an enforced e-file mandate for Michigan Business Tax (MBT) and Corporate Income Tax (CIT). Software developers producing MBT/CIT tax preparation software and computer-generated forms must support e-file for all eligible Michigan forms that are included in their software package. All eligible MBT/CIT returns prepared using tax preparation software or computer-generated forms must be e-filed.

Treasury will be enforcing the e-file mandate for MBT and CIT. The enforcement includes not processing computer-generated paper returns that are eligible to be e-filed. A notice will be mailed to the taxpayer, indicating that the taxpayer's return was not filed in the proper form and content and must be e-filed. Payment received with a paper return will be processed and credited to the taxpayer's account even when the return is not processed.

#### Business Tax e-file Exceptions

Treasury recognizes that there are conditions which make a return ineligible for e-file. If the attached computer-generated business tax return falls under one or more of these recognized e-file exceptions, the applicable boxes listed below must be checked or the paper filing will not be processed:

- An MBT taxpayer is filing one or more of the following forms:
  - Form 4579, *Qualified Affordable Housing Seller's Deduction*
  - Form 4597, *Tribal Agreement Ownership Schedule*
  - Form 4598, *Tribal Agreement Apportionment*
- Return was prepared by a preparer who has been suspended or denied acceptance to participate in the IRS Fed/State MeF program. (Attach a copy of the IRS notice.)
- Return was prepared by a foreign preparer who does not have an Electronic Filing Identification Number (EFIN).
- Return was prepared by the taxpayer and, because the taxpayer does not have an EFIN and is not using an Online software product, they are unable to e-file.
- Return was prepared by a preparer who has applied but not yet been accepted to participate in the IRS Fed/State MeF program. (Attach a copy of the IRS application notification.)
- Return was rejected by the IRS or Michigan **and** there is no way to correct and resubmit the return electronically. (Attach a copy of the rejection notice.)
- Taxpayer's federal return contains a form that is not eligible for e-file and the software does not support State Stand Alone e-file. (Enter the ineligible federal form number(s).) \_\_\_\_\_
- Taxpayer is amending their MBT return and is using software that does not support amended filings (list the name of the software being used). \_\_\_\_\_

This form **must** be completed and attached to the front of all computer-generated business tax returns that are paper filed due to any of the conditions listed above.

The following also are Treasury-recognized exceptions. However, **do not attach** Form 4833 to a business tax paper return that meets one or more of the following conditions:

- The taxpayer has an organization type of Individual or Fiduciary.
- The taxpayer does not have a Federal Employer Identification Number (FEIN).
- The return is completed by hand (with pen or pencil).
- The return is completed using forms from Treasury's Web site or Michigan tax instruction books.