State Corporate Tax E-Filing Teleconference

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Annette Olivier-Wolfe
Michigan Department of Treasury
wolfea1@michigan.gov

Topics

Michigan Business Tax (MBT) e-file

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- Signature process
- Attachments
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- Key dates
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  - Single business tax (SBT) Fed/State e-file
- Requirements
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- Resources

MBT e-file Overview

Fed/State program

- **Returns e-filed via the IRS Modernized e-File (MeF) program**
  - **Must apply to and be accepted by IRS**
  - **Upon acceptance by IRS, participation in Michigan program is automatic for preparers and transmitters**
  - **Must have an FEIN to e-file**

MBT e-file Overview

Michigan accepts two kinds of return submissions:

- Fed/State (linked) returns
- State stand-alone (unlinked) returns

MBT e-file Signature Process

- Fed/State
  - Federal signature is acceptable for Michigan
- State stand-alone
  - MI-8453-MBT must be included as an attachment when transmitting the return electronically
- No customer service number (CSN)

MBT e-file Attachments

- Portable document format (PDF) attachments may be submitted with the e-file return
- Pre-defined attachments
- Other attachments

MBT e-file Acknowledgments

Michigan

- Acknowledgments issued for all returns
- Available within three business days of successful transmission to the IRS
- E-file business rules (rejection codes)
- Rejected returns can be corrected and retransmitted

Key Dates

MBT Fed/State e-file

- **Early November 2008: Software developer testing begins**
- **Jan. 5, 2009: Begin accepting returns through the Fed/State MeF program**

Key Dates

SBT Fed/State e-file

- **Dec. 15, 2008: Last day to e-file a first-time SBT return**
- **Dec. 18, 2008: Last day to re-transmit a previously rejected SBT e-file return**
- **Return submissions after above dates**
  - **SBT direct e-file portal**
  - **File paper returns**

MBT e-file Requirements

- E-file requirement for SBT is being continued for MBT as follows:
  - Tax year 2008
    - Voluntary compliance from software developers, tax professionals, taxpayers
  - Tax year 2009
    - Mandate takes effect Jan. 1, 2010
    - Developers must support e-file for forms included in their tax preparation software
    - Eligible returns must be e-filed

MBT Draft Forms Release

- Nov. 5, 2008: Drafts released at the Michigan Tax Conference
- Draft forms and instructions now available on Treasury's Web site www.michigan.gov/taxes or www.michigan.gov/mbt
- Notification: Subscribe to Treasury's e-mail LISTSERV for tax professionals to receive notification

MBT Forms Webcasts

- Detailed line-by-line walk-through of the forms

- Where: Treasury's Web site, www.michigan.gov/mbt

Resources

www.michigan.gov/taxes and www.michigan.gov/mbt

- MBT FAQs
- Tax text – Available in January

www.MIfastfile.org

- E-file preparer handbook – Available at a later date
- LISTSERV for tax professionals