

# Instructions for Form MI-1040X

## Amended Michigan Income Tax Return

### General Instructions

Use this form to correct income tax returns, credit claims and schedules. Make sure you are using the most recent version of this form. Visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to locate current forms.

### To Amend Credit Claims

If amending any of the following credit claims, file Form MI-1040X and attach the document indicated:

- *Michigan Historic Preservation Tax Credit* (Attach a corrected Form 3581.)
- *Vehicle Donation Credit* (Attach a vehicle donation certificate.)
- *Individual or Family Development Account Credit* (Attach Michigan State Housing Development Authority certificate.)
- *Qualified Adoption Expenses* (Attach a corrected Form MI-8839.)
- *Stillbirth Credit* (Attach a Michigan Department of Community Health Certificate of Stillbirth.)
- *Energy Efficient Qualified Home Improvement Credit* (Attach Form 4764.)

If you are amending the following credits and have no adjustments to MI-1040 write "Amended" on the top of the corrected credit form and do not file amended Form MI-1040X:

- *Farmland Preservation Tax Credit Claim* (Attach a corrected Form MI-1040CR-5.)
- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)

**Important note for MI-1040CR-7 credit form filers.** If amending Form MI-1040CR-7, file a CR-7 for the appropriate year and write "amended" at the top. An amended claim requesting an additional refund will not be accepted after September 30 following the year of the claim.

### To Amend Schedules

To avoid processing delays, if the change on your income tax return is the result of a change to a schedule, attach a copy of the corrected schedule to Form MI-1040X. This applies to federal schedules as well as Michigan schedules.

### Income and Deductions

If you have questions about what income is taxable or what is deductible, see the instructions for Form MI-1040 (and related schedules and forms) for the year you are amending. If you need forms or assistance, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call (517) 636-4486.

### When to File

File Form MI-1040X only after your original return or claim has been filed and completed processing. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2006 return, Form MI-1040X must be postmarked by April 18, 2011.

### Interest and Penalty

If your amended return results in tax due, include interest with your payment. Interest is 1 percent above the prime rate which is adjusted on July 1 and January 1. For information on interest rates, visit our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes) or call (517) 636-4486. Penalty, if applicable, is 10 percent of the tax due (minimum \$10).

### Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

### Line-by-Line Instructions

Lines not listed are explained on the form.

**Line 1:** Enter the tax year you are amending (calendar year or fiscal year). Your return cannot be processed without this information.

**Lines 7 through 38:** Enter an explanation of changes to these lines on line 49. See special instructions for amending use tax on line 28. Attach copies of corrected or new schedules.

**Column A:** Enter the amounts shown on your original return or as adjusted due to an examination of your original return.

**Column C:** Report the corrected totals after taking into account the amounts of the increases or decreases shown in column B. If there are no changes, enter the amount reported in column A.

**Line 7:** If you are correcting the amount of wages or other employee compensation, attach Schedule W.

**Line 12:** Enter the exemption allowance for the year being amended based on the number of exemptions claimed on line 47.

<u>Year</u>	<u>Federal Exemption</u>	<u>Special Exemptions</u>	<u>Children 18 and under</u>	<u>Disabled Veteran</u>
2006	\$ 3,300	\$ 2,100	\$ 600	\$ 0
2007	\$ 3,400	\$ 2,200	\$ 600	\$ 0
2008	\$ 3,500	\$ 2,200	\$ 600	\$ 250
2009	\$ 3,600	\$ 2,300	\$ 600	\$ 300
2010	\$ 3,600	\$ 2,300	\$ 600	\$ 300

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for the year being amended.

**Line 14:** Your taxable income must be multiplied by the tax rate in effect for the year you are amending.

<u>Year</u>	<u>Tax Rate</u>
2006	3.9%
2007	4.01%
2008	4.35%
2009	4.35%
2010	4.35%

If you are amending a return for a year not listed, contact Treasury for the correct rate.

**Lines 15 through 24:** Enter changes in your nonrefundable credits. See instructions for the years you are amending to determine the amount of your credit. Attach a copy of Form 3581 if you are amending or claiming a new Historic Preservation Tax Credit.

**Line 27:** Amended amounts for voluntary contribution funds or programs will not be accepted.

**Line 28:** Amended use tax amounts will not be accepted on the MI-1040X. To amend your Use Tax, write a letter to Michigan Department of Treasury, Customer Contact Division, P.O. Box 30427, Lansing, MI 48909.

**Lines 30 through 36:** Enter changes in your property tax credit, farmland preservation credit, qualified adoption expenses, stillbirth credit, earned income tax credit, energy efficient qualified home improvement credit, and/or historic preservation tax credit. Attach the appropriate amended claim documentation: Michigan Department of Community Health Certificate of Stillbirth, Forms MI-1040CR, MI-1040CR-2, MI-1040CR-5, MI-8839, 3581, or 4764.

**Line 37:** Enter the amended tax withheld by your employer. Attach a corrected Schedule W and provide an explanation to support your claim, including the circumstances that created the corrected Schedule W if it is corrected.

If you are claiming a repayment credit for tax paid on income reported in a previous year, add the amount of the credit to the Michigan tax withheld. Write the words "Claim of Right/Repayments" next to line 37.

**Line 38:** Enter total Michigan estimated tax payments, amounts credited forward from prior years, and any payment made with requests for extension.

**Line 39:** Enter the amount paid with your original return, and any additional tax paid after you filed your original return. Do **not** include interest or penalty payments.

**Line 41:** Enter the amount of refund you received (or expect to receive) from your original return. If you received more than one refund from the original return, include the total amount of refunds on this line, also include the amount to be credited to next year. Do **not** include interest received on your refunds.

**Lines 42 and 43:** If line 42 is negative, treat it as a positive amount and add it to the amount on line 29, column C. Enter the result on line 43. This is the amount you owe. Include interest with your payment. (See "Interest and Penalty" on the previous page.) Make check payable to "State of Michigan" and write your **Social Security number**, the **tax year(s)** and the words "MI-1040X" on the front of the check. Payment is not required if the tax due is less than \$1. To ensure accurate processing of your return, send one check for each return type.

**Line 44, REFUND:** If line 42 is greater than line 29, column C, subtract line 29, column C, from line 42 and enter this amount as your refund.

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## Exemptions

**Line 47:** Enter the number of federal exemptions and Michigan special exemptions claimed on your original return and claimed on this return.

Review the instruction booklet for the year that you are amending if you need definitions or more information.

Complete lines 47 through 49 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 47, enter the number of exemptions you claimed on your original return in column A and the number of exemptions you wish to claim on this amended return in Column B.

**Child Deduction:** A deduction of \$600 may be taken for each child 18 and under who is claimed as a dependent.

**Age 65 or older:** This exemption is for individuals who reached age 65 on or before December 31 of the year you are amending. If you claim this exemption, you may **not** claim an exemption as a totally and permanently disabled person.

**Deaf, Blind or Disabled:** You qualify for the deaf exemption if the primary way you receive messages is through a sense other than hearing, for example: lip reading or sign language. You qualify for the blind or disabled exemption if you are blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. Individuals 65 or older may **not** claim an exemption as totally and permanently disabled.

**Qualified Disabled Veteran:** A taxpayer may claim an exemption in addition to the taxpayer's other exemptions if (a) the taxpayer or spouse is a qualified disabled veteran, or (b) a dependent of the taxpayer is a qualified disabled veteran. To be eligible for the additional exemption an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 USC 101(16). This additional exemption may not be claimed on more than one tax return. See the instruction for line 12, page 3.

**Unemployment compensation:** Check this box if 50 percent or more of your combined adjusted gross income on line 7, column C, is from unemployment compensation.

**Line 49:** Enter the line reference from page 1 for each line where a change is reported and give a detailed explanation of the reasons for the change. If an explanation is not provided, the processing of your return may be delayed.

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## When You Are Finished

Refund, Credit or Zero Return. Mail your **return** to:

**Michigan Department of Treasury  
Lansing, MI 48956**

Pay amount on line 43. Mail your **check and return** to:

**Michigan Department of Treasury  
Lansing, MI 48929**

Do not staple multiple prior year returns together.