

# 2025 MICHIGAN Individual Income Tax Return MI-1040

Amended Return   
(Include Schedule AMD)

Return is due April 15, 2026. Type or print in blue or black ink.

1. Filer's First Name <b>A</b>		M.I.	Last Name <b>A</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>490 — 54 — 9999</b>		
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — —		
Home Address (Number, Street, or P.O. Box)							
City or Town			State	ZIP/Postal Code	Country Code		
5. <b>STATE CAMPAIGN FUND</b> Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.				a. <input type="checkbox"/> Filer		6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
b. <input type="checkbox"/> Spouse							
7. <b>2025 FILING STATUS.</b> Check one.				8. <b>2025 RESIDENCY STATUS.</b> Check all that apply.			
a. <input checked="" type="checkbox"/> Single		* If you check box "c," complete line 3 and enter spouse's full name below:		a. <input checked="" type="checkbox"/> Resident		* If you check box "b" or "c," you must complete and include Schedule NR.	
b. <input type="checkbox"/> Married filing jointly				b. <input type="checkbox"/> Nonresident *			
c. <input type="checkbox"/> Married filing separately*				c. <input type="checkbox"/> Part-Year Resident *			

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).

a. Number of exemptions (see instructions) . . . . .	9a.	<input style="width: 40px; text-align: center;" type="text" value="3"/>	x \$5,800	9a.	<input style="width: 100px; text-align: right;" type="text" value="17,400"/>	<input style="width: 40px;" type="text" value="00"/>
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled . . . . .	9b.	<input style="width: 40px;" type="text"/>	x \$3,400	9b.	<input style="width: 100px;" type="text"/>	<input style="width: 40px;" type="text" value="00"/>
c. Number of qualified disabled veterans . . . . .	9c.	<input style="width: 40px;" type="text"/>	x \$500	9c.	<input style="width: 100px;" type="text"/>	<input style="width: 40px;" type="text" value="00"/>
d. Number of Certificates of Stillbirth from MDHHS (see instructions) . . . . .	9d.	<input style="width: 40px;" type="text"/>	x \$5,800	9d.	<input style="width: 100px;" type="text"/>	<input style="width: 40px;" type="text" value="00"/>
e. Claimed as dependent, see line 9 NOTE above . . . . .	9e.	<input type="checkbox"/>		9e.	<input style="width: 100px;" type="text"/>	<input style="width: 40px;" type="text" value="00"/>
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15. . . . .	9f.			9f.	<input style="width: 100px; text-align: right;" type="text" value="17,400"/>	<input style="width: 40px;" type="text" value="00"/>
10. <b>Adjusted Gross Income</b> from your U.S. Form 1040 (see instructions) . . . . .	10.			10.	<input style="width: 100px; text-align: right;" type="text" value="68,431"/>	<input style="width: 40px;" type="text" value="00"/>
11. Additions from Schedule 1, line 9. <b>Include Schedule 1</b> . . . . .	11.			11.	<input style="width: 100px;" type="text"/>	<input style="width: 40px;" type="text" value="00"/>
12. <b>Total.</b> Add lines 10 and 11 . . . . .	12.			12.	<input style="width: 100px; text-align: right;" type="text" value="68,431"/>	<input style="width: 40px;" type="text" value="00"/>
13. Subtractions from Schedule 1, line 31. <b>Include Schedule 1</b> . . . . .	13.			13.	<input style="width: 100px; text-align: right;" type="text" value="25,144"/>	<input style="width: 40px;" type="text" value="00"/>
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" . . . . .	14.			14.	<input style="width: 100px; text-align: right;" type="text" value="43,287"/>	<input style="width: 40px;" type="text" value="00"/>
15. <b>Exemption allowance.</b> Enter amount from line 9f or Schedule NR, line 19 . . . . .	15.			15.	<input style="width: 100px; text-align: right;" type="text" value="17,400"/>	<input style="width: 40px;" type="text" value="00"/>
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" . . . . .	16.			16.	<input style="width: 100px; text-align: right;" type="text" value="25,887"/>	<input style="width: 40px;" type="text" value="00"/>
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425) . . . . .	17.			17.	<input style="width: 100px; text-align: right;" type="text" value="1,100"/>	<input style="width: 40px;" type="text" value="00"/>

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

490—	54 —	9999
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**NONREFUNDABLE CREDITS**

	AMOUNT		CREDIT		
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions) . . . . . 18a.	0	00	18b.	0	00
19. Michigan Historic Preservation Tax Credit (see instructions) . . . 19a.	0	00	19b.	0	00
20. Credit for organ donation expenses (see instructions) . . . . . 20a.	0	00	20b.	0	00
21. <b>Income Tax.</b> Subtract the sum of lines 18b, 19b, and 20b from line 17. If the sum of lines 18b, 19b, or 20b is greater than line 17, enter "0" . . . . . 21.				1,100	00
22. Voluntary Contributions from Form 4642, line 6. <b>Include Form 4642</b> . . . . . 22.					00
23. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5 . . . . . 23.					00
24. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions) . . . . . 24.				0	00
25. <b>Total Tax Liability.</b> Add lines 21 through 24 . . . . . 25.				1,100	00

**REFUNDABLE CREDITS AND PAYMENTS**

26. <b>Property Tax Credit. Include MI-1040CR or MI-1040CR-2</b> . . . . . 26.					00
27. <b>Farmland Preservation Tax Credit. Include MI-1040CR-5</b> . . . . . 27.					00
	<b>FEDERAL</b>		<b>MICHIGAN</b>		
28. Earned Income Tax Credit. Multiply line 28a by 30% (0.30) and enter result on line 28b . . . . . 28a.	0	00	28b.		00
29. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> . . . . . 29.				0	00
30. Credit for allocated share of tax paid by an electing flow-through entity (see instructions) . . . . . 30.					00
31. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s)</b> . . . . . 31.					00
32. Estimated tax, extension payments and 2024 credit forward . . . . . 32.					00
33. <b>2025 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2025 return should skip to line 34. Amended returns must <b>include Schedule AMD (see instructions)</b> .					
33a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 33a and enter this amount as a negative number on line 33c.					
33b. <input type="checkbox"/> If you paid with the original return, check box 33b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 33c. Do not include interest or penalty.					
33c.					00
34. Total refundable credits and payments. Add lines 26, 27, 28b, 29, 30, 31, 32 and 33c. . . . . 34.				0	00

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

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**PENALTY AND/OR INTEREST RELIEF REQUEST**

- 35a.  Check this box if you and/or your spouse, if filing jointly, are eligible for a federal extension for service in a combat zone. Do not complete lines 35c or 35d.
- 35b.  Check this box if you and/or your spouse, if filing jointly, have been affected by a declared disaster zone in Michigan (see instructions). Complete lines 35c and 35d.

35c. Address affected by the declared disaster.

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35d. Enter the disaster zone and describe how you were affected by the disaster (see instructions).

**REFUND OR TAX DUE**

36. If line 34 is less than line 25, subtract line 34 from line 25. If applicable, see instructions.

Include interest 

58	00
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 and penalty 

248	00
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 . . . . . **YOU OWE** 36. 

1,406	00
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37. **Overpayment.** If line 34 is greater than line 25, subtract line 25 from line 34 . . . . . 37. 

0	00
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38. **Credit Forward.** Amount of line 37 to be credited to your 2026 estimated tax for your 2026 tax return 38. 

0	00
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39. Subtract line 38 from line 37 . . . . . **REFUND** 39. 

0	00
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**DIGITAL ASSET (INCLUDING FINANCIAL INTEREST IN A DIGITAL ASSET)**

- 40.  Check this box if you and/or your spouse, if filing jointly, engaged in any of the following during 2025:
  - Received a digital asset as a reward, award, or payment for property or services
  - Sold, exchanged, or otherwise disposed of a digital asset.

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking    2. <input type="checkbox"/> Savings

<p><b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2024, enter dates below as (MM-DD-YYYY). <b>ENTER DATE OF DEATH ONLY.</b></p> <p>Filer <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 40px; text-align: center;">—</td><td style="width: 40px; text-align: center;">—</td></tr></table> Spouse <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 40px; text-align: center;">—</td><td style="width: 40px; text-align: center;">—</td></tr></table></p>		—	—	—	—	<p><b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</p> <p>Preparer's PTIN, FEIN or SSN</p>	
—	—						
—	—						
<p><b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</p> <p>Filer's Signature _____ Date _____</p> <p>Spouse's Signature _____ Date _____</p>		<p>Preparer's Name (print or type)</p> <p>Preparer's Signature</p> <p>Preparer's Business Name, Address and Telephone Number</p>					
<p><input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.</p>							

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 36 (see instructions).** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**