

## 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	M.I.	Last Name			2. Filer's Full Social Security No. (Example: 123-45-6789) — — —
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	4. School District Code (5 digits)
5. STATE CAMPAIGN FUND 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 b. <input type="checkbox"/> Spouse		6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. 2025 FILING STATUS. Check one.			a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately*		8. 2025 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.
			* If you check box "c," complete line 3 and enter spouse's full name below:  <input type="text"/>		

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

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

**NONREFUNDABLE CREDITS**

		<b>AMOUNT</b>		<b>CREDIT</b>	
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.	00		18b.	00
19. Michigan Historic Preservation Tax Credit (see instructions). ....	19a.	00		19b.	00
20. Credit for organ donation expenses (see instructions).....	20a.	00		20b.	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, and 20b is greater than line 17, enter "0" .....				21.	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.		00		
25. <b>Total Tax Liability.</b> Add lines 21 through 24 .....	25.		00		

**REFUNDABLE CREDITS AND PAYMENTS**

26. <b>Property Tax Credit.</b> <b>Include MI-1040CR or MI-1040CR-2</b> .....	26.		00
27. <b>Farmland Preservation Tax Credit.</b> <b>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.	00
29. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....	28b.	00
30. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.	00
31. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s)</b> .....	30.	00
32. Estimated tax, extension payments and 2024 credit forward.....	31.	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> .	32.	00
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.	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.

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	00	and penalty	00	.....	<b>YOU OWE</b>	36.	00
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37. **Overpayment.** If line 34 is greater than line 25, subtract line 25 from line 34 .....

37.	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.	00
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39. Subtract line 38 from line 37.....

<b>REFUND</b>	39.	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

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2024, enter dates below as (MM-DD-YYYY). **ENTER DATE OF DEATH ONLY.**

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Filer	— — —	Spouse	— — —
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Preparer's Name (print or type)

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Preparer's Signature

Filer's Signature	Date
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Preparer's Business Name, Address and Telephone Number

Spouse's Signature	Date
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By checking this box, I authorize Treasury to discuss my return with my preparer.

**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**