

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*			* If you check box "c," complete line 3 and enter spouse's full name below: [Redacted]		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.

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).....	9a. <input type="checkbox"/>	x \$3,400	9a. <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	9b. <input type="checkbox"/>	x \$500	9b. <input type="checkbox"/>	00
c. Number of qualified disabled veterans.....	9c. <input type="checkbox"/>	x \$5,800	9c. <input type="checkbox"/>	00
d. Number of Certificates of Stillbirth from MDHHS (see instructions)	9d. <input type="checkbox"/>	x \$5,800	9d. <input type="checkbox"/>	00
e. Claimed as dependent, see line 9 NOTE above	9e. <input type="checkbox"/>		9e. <input type="checkbox"/>	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15	9f. <input type="checkbox"/>		9f. <input type="checkbox"/>	00
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. Include Schedule 1	11. <input type="checkbox"/>		11. <input type="checkbox"/>	00
12. Total. Add lines 10 and 11	12. <input type="checkbox"/>		12. <input type="checkbox"/>	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1	13. <input type="checkbox"/>		13. <input type="checkbox"/>	00
14. Income subject to tax. 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. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15. <input type="checkbox"/>		15. <input type="checkbox"/>	00
16. Taxable income. 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. Tax. 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

	AMOUNT	CREDIT
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. Income Tax. 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. Include Form 4642		22. _____ 00
23. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5		23. _____ 00
24. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....		24. _____ 00
25. Total Tax Liability. Add lines 21 through 24		25. _____ 00

REFUNDABLE CREDITS AND PAYMENTS

26. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	26. _____ 00
27. Farmland Preservation Tax Credit. Include MI-1040CR-5	27. _____ 00

	FEDERAL	MICHIGAN
28. Earned Income Tax Credit. Multiply line 28a by 30% (0.30) and enter result on line 28b.....	28a. _____ 00	28b. _____ 00
29. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581		29. _____ 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. Include Schedule W (do not submit W-2s)		31. _____ 00
32. Estimated tax, extension payments and 2024 credit forward.....		32. _____ 00
33. 2025 AMENDED RETURNS ONLY. Taxpayers completing an original 2025 return should skip to line 34. Amended returns must include Schedule AMD (see instructions) .		
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	<input type="text"/> 00	and penalty	<input type="text"/> 00	YOU OWE	36.	<input type="text"/> 00
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37. **Overpayment.** If line 34 is greater than line 25, subtract line 25 from line 3437. 0038. **Credit Forward.** Amount of line 37 to be credited to your 2026 estimated tax for your 2026 tax return ...38. 00

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

39. 00**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
<input type="text"/>	<input type="text"/>	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.**

Filer	<input type="text"/> — —	Spouse	<input type="text"/> — —
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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

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 Name (print or type)

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