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Γ	4	Michigan Department of Treasury (Rev. 09-12), Page 1				4
Γ	5	MICHICAN 2012 Amended Income Tay Deturn MI 1	040V 42		2012	5
Г	6	MICHIGAN 2012 Amended Income Tax Return MI-1	U4UX-12		ZUIZ	6
Г	7	Issued under authority of Public Act 281 of 1967. Type or print in blue or black ink.				7
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	9	NOTE: If you are amending for 2011 or prior, use Form MI-1040X.	FINAL	DRAFT	9-7-12	9
	0					10
-	1	1.TAX YEAR 2012 AMENDED RETURN 2012				11
-	2	2. Filer's First Name M.I. Last Name	3. Filer's Social	Security No. (Example	: 123-45-6789)	12
	3			, , ,	,	13
	4	If a Joint Return, Spouse's First Name M.I. Last Name	-		•	13 14
	5		4 Spouse's Soc	cial Security No. (Exam	nole: 123-45-6789)	15
	6	Home Address (Number, Street, or P.O. Box)		siai cocarry 110. (Exam	1910: 120 10 0100)	16
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	8	City or Town	State	ZIP Code		18
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_	20	FILING STATUS Single Married - Married - Filing Jointly Filing Separately *				21
-	21	T imig domay T imig departies				
-	22	5. On Original Return * If m	narried, filing separ	rately, enter Spouse	's full name:	22
_	23					23
	24	6. On This Return				24
	25					25
	26		On Original Return	B. Net Change	C. Correct Amount	26
	27	7. Adjusted gross income. Explain changes on line 39 7.				27
	28	8. Additions to adjusted gross income				28
	29	9. Total income. Add lines 7 and 8				29
	30	10. Subtractions from adjusted gross income				30
	31	11. Balance. Subtract line 10 from line 9				31
	32	12. Multiply number of exemptions by applicable amount (see instructions) 12.				32
	3	13. Taxable income. Subtract line 12 from line 11				33
[3	34	14. Tax. Multiply line 13 by tax rate (4.33%)				34
[3	35	NONREFUNDABLE CREDITS				35
	86	15. Credit for Income Tax Imposed by Government Units Outside Michigan 15.				36
3	37	16. Historic Preservation Tax Credit (nonrefundable, attach Form 3581) 16.				36 37
3	88	17. Small Business Investment Tax Credit (attach applicable certificate) 17.				38
	19	18. Total nonrefundable credits. Add lines 15 through 17				39
	0	19. Subtract line 18 from line 14. If line 18 is more than line 14, enter "0" 19.				40
	11	20. Voluntary Contributions (see instructions)				41
	2	21. Use tax due (see instructions)				42
	3	22. Add lines 19, 20 and 21				42 43
	4	REFUNDABLE CREDITS AND PAYMENTS				44
	5	23. Property Tax Credit (attach MI-1040CR or MI-1040CR-2)		00		44 45
	6	24. Farmland Preservation Credit (attach MI-1040CR-5)		00		46
	7	· · · · · · · · · · · · · · · · · · ·		100		46 47
	8	<u> </u>		100		48
		` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '		100		40
	9	27. Michigan tax withheld (if amending, attach Schedule W)				49
	0	28. Estimated tax, extension payments and credit forward				50
5		29. Amount paid with original return, plus additional tax paid after filing (do not included a second control of the second control	-	• .	00	51
	2	30. Total refundable credits and payments. Add lines 23 through 29 of column C		30.	00	52
	3					53
	4	REFUND OR BALANCE DUE		ı		54
	5	31. Overpayment, if any, on original return (see instructions)			00	55
	6	32. Subtract line 31 from line 30 (if negative, see instructions.)		32.	00	56
	57	33. If line 22, column C, is greater than line 32, enter BALANCE DUE				57
	8	Include interest and penalty (if applications)	able, see instruc	tions) 33.	00	58
	9					59
	0					60
6		34. If line 22, column C, is less than line 32, enter REFUND to be received		34.	00	61
	52				his form cannot be	62
	3	+ 0000 2012 10 01 27 4			leted and attached.	63
	64	0000 0010 10 01 27 1	p. 0000060 ii p	go = 10 110t 00111p	a and attached.	64
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MI-1040X-12, Page 2													
Filer's Social Security Number													
*Enter dates of Michigan residency only for tax year 2012. Enter dates as MM-DD-YYYY (Example: 04-15-2012)							tax year 2012. 04-15-2012)						
	RESIDENCY STAT	'US Resident	Nonresident F	Part-year Resi	dent *								
	35. On Original Ref	turn		🗀	FROM	– –20	¹² ₁₀ –	- 20/2					
	ŭ					– – 20	12	- 2012					
	36. On This Return	1		🔲	FROM		то	-2012					
	EVENDTIONS												
EXEMPTIONS 37. Complete only if changing the number of exemptions. Enter a number for all that apply in the appropriate box (see instructions).													
	37. Complete only i	ii changing the number of	exemptions. Ente	r a number i	or all triat apply	in the appropriate	e box (see msu	ructions).					
		per of exemptions claimed		On Your Orig i	inal Return		On This Re	<u>turn</u>					
		federal exemptions				8	a						
	· ·	or disabled *					0.						
	c. Number of c	qualified disabled veteran	S C	C			C. [
	*Applies to people wh	no are hemiplegic, paraplegic	auadriplegic or clas	ssified as totall	v and permanen	tlv disabled under S	ocial Security qu	idelines.					
			, 4		, p	.,	o o o o o o o o o o o o o o o o o o o						
	38. List below all yo	our dependents and answe	r all questions for ea	ach depende	nt (E-H answer	"Yes" or "No"). Atta	ich separate sh	eet if					
	necessary.												
	A	В	С	D	E	F	G Did the	H Was this					
					d the dependent	Did you provide	dependent live	dependent					
					e a federal return	more than half the dependent's	with you more than 6 months	claimed on your original					
	Name	Social Security Number	Relationship	Age	for self?	support?	during the year?	return?					
								<u> </u>					
	EXPLANATION OF						1	L					
		in number of dependents			tions and cred	its. Show compute	ations in detail	and attach					
	applicable sched	dules and supporting docu	amentation if neces	ssary.									
	Taxpaver Certification	. I declare under negalty of perio	ury that the information	in this return and	Prenarer Co	ertification I deale	re under nenalty o	f perjury that					
	attachments is true and con	n. I declare under penalty of perjumplete to the best of my knowled		in this return and	this return is ba	ertification. I decla sed on all information o	re under penalty of of which I have any	f perjury that knowledge.					
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Instructions for Form MI-1040X-12 2012 Amended Michigan Income Tax Return

General Instructions

Use this form to correct income tax returns, credit claims and schedules. Make sure you are using this form to amend for tax year 2012. If you are amending for 2011 or prior, use form MI-1040X. Visit www.michigan.gov/taxes to locate current forms.

To Amend Credit Claims

If amending any of the following credit claims, file Form MI-1040X-12 and attach the document indicated:

- Michigan Historic Preservation Tax Credit (Attach a corrected Form 3581.)
- Small Business Investment Tax Credit (Attach a Michigan Strategic Fund certificate.)

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-12:

- Farmland Preservation Tax Credit Claim (Attach a corrected MI-1040CR-5 to a corrected MI-1040.)
- 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 Michigan Home Heating Credit Claim (MI-1040CR-7) credit filers. If you are amending Form MI-1040CR-7 for 2012, write "amended" at the top of the 2012 MI-1040CR-7. An amended claim <u>requesting an additional refund</u> 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-12. 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 2012 tax year. If you need forms or assistance, visit our Web site at www.michigan.gov/taxes.

When to File

File Form MI-1040X-12 only after your original 2012 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. The 2012 tax return must be postmarked by April 17, 2017.

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**. 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.

Lines 7 through 28: Enter an explanation of changes to these lines on line 39. See special instructions for amending Use tax on line 21. Attach copies of corrected or new schedules.

Column A: Enter the amounts shown on your <u>original</u> 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 AGI due to the amount of wages or other employee compensation, attach Schedule W. If you are correcting AGI based on an amended federal return, provide a copy of the amended federal return and supporting schedules.

Line 12: Enter the exemption allowance based on the number of exemptions claimed on line 37.

<u>Year</u>	Federal	Special	Disabled
	Exemption	Exemptions	<u>Veteran</u>
2012	\$ 3,763	\$ 2,400	\$300

Filers who can be claimed as a dependent on someone else's return follow special rules. Refer to the instructions for tax year 2012

Lines 15 through 17: Enter changes in your nonrefundable credits. See instructions for the 2012 tax year 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 20: Amended amounts for voluntary contribution funds or programs will not be accepted.

Line 21: Amended Use tax amounts will not be accepted on the MI-1040X-12. To amend your Use tax, write a letter to Michigan Department of Treasury, Customer Contact Division, P.O. Box 30427, Lansing, MI 48909.

Lines 23 through 26: Enter changes in your property tax credit, farmland preservation credit, earned income tax credit, and/or historic preservation tax credit. Attach the appropriate amended claim documentation: Forms MI-1040CR, MI-1040CR-2, MI-1040CR-5, or 3581.

Line 27: 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 was corrected. Attach a schedule showing the computation of the credit, proof of the repayment, and pages 1 and 2 of your U.S. Form 1040 and Schedule A if applicable.

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 27.

Line 28: Enter total Michigan estimated tax payments, amounts credited forward from 2011, and any payment made with request for extension.

Line 29: 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 31: Enter the amount of refund you received 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 32 and 33: If line 32 is negative, treat it as a positive amount and add it to the amount on line 22, column C. Enter the result on line 33. This is the amount you owe. Include interest with your payment. (See "Interest and Penalty" on page 3.) Make your check payable to "State of Michigan" and write your Social Security number, "2012" and the words "MI-1040X-12" on the front of the check. If paying on behalf of another taxpayer, write the taxpayer's name and Social Security number on 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.

Line 34, REFUND: If line 32 is greater than line 22, column C, subtract line 22, column C, from line 32 and enter this amount as your refund.

Exemptions

Line 37: 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 tax year 2012 if you need definitions or more information.

Complete lines 37 through 39 if you are changing the number of exemptions or exemption allowance you originally claimed. On line 37, enter the number of exemptions you claimed on your original return and the number of exemptions you are claiming on this amended return.

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 66 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 instructions for line 12, page 3.

Line 39: 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 will be delayed.

When You Are Finished

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

Michigan Department of Treasury Lansing, MI 48956

Pay amount on line 33. Mail your check and return to:

Michigan Department of Treasury Lansing, MI 48929