

State of Michigan Tax Return

Tax Year 2025

This seminar is ONLY for international students and scholars who lived and earned money in ONLY the State of Michigan during 2025. If you lived/worked in Michigan and another state, you cannot use this presentation.

This seminar is provided for informational purposes only. Your circumstances may be different. We have drafted this to inform nonresident aliens on their filing obligations. Contact a tax professional if you have additional questions.

Documents Needed to Complete Michigan Tax Return

- Federal Form 1040NR (completed in Sprintax software)
- All income year end statements you used to complete your 1040NR (examples are W-2, 1099-NEC, 1042-S, etc.)
- Any tax document that reported Michigan withholding.

Michigan Forms we will cover in this seminar:

- Michigan 1040
- Michigan Schedule 1
- Michigan Schedule NR
- Michigan Schedule W

Form MI-1040

Michigan Department of Treasury (Rev. 06-25), Page 1 of 3

Issued under authority of Public Act 281 of 1967, as amended.

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		
Home Address (Number, Street, or P.O. Box)					3. Spouse's Full Social Security No. (Example: 123-45-6789)
City or Town		State	ZIP/Postal Code	Country Code	
					4. School District Code (5 digits)

- Line 1 - Enter your name and United States address
- Line 2 - Enter your Social Security Number or ITIN
- Line 3 - Leave blank unless you are filing jointly
- Line 4 - Enter "10000" "Nonresident" for School District Code

Line 5 and 6

- Line 5 asks if you want \$3 of the tax you pay to go to a fund for politicians to run for office. This does not change your tax bill. It merely takes \$3 of what they have already collected from you and places it into this fund.
- Line 6 is skipped because you are not a farmer, fishermen, or seafarer.

Filing Status & Residency Status

Line 7

- Select the **same status** as you used on your federal form.
- If you are married, this is most likely “married filing separately.”

Line 8 - Check “Nonresident” box

7. **2025 FILING STATUS.** Check one.

a. Single

b. Married filing jointly

c. Married filing separately*

* If you check box “c,” complete line 3 and enter spouse’s full name below:

8. **2025 RESIDENCY STATUS.** Check all that apply.

a. Resident

b. Nonresident *

c. Part-Year Resident *

* If you check box “b” or “c,” you must complete and **include Schedule NR.**

MI-1040 page 1, continued

Line 9. Exemptions

Enter the number of people you are claiming on your return. Most international students can only enter 1 in box 9a.

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.		x	\$5,800	9a.		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.		x	\$3,400	9b.		00
c. Number of qualified disabled veterans	9c.		x	\$500	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x	\$5,800	9d.		00
e. Claimed as dependent, see line 9 NOTE above	9e.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15	9f.				9f.		00

Multiply line 9a by \$5,800

Enter the same amount that is on line 9a in box 9f

Michigan 1040 page 1, continued

Line 10. Adjusted Gross Income - You will need to look at the federal tax return Form 1040NR

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions) 10. 00

In the federal return - Form **1040-NR** (look in upper left corner of the form to confirm form number), then copy the amount from line 11a from your federal 1040NR to line 10 on your Michigan tax return.

MI-1040 page 1, continued

Line 11 – Enter 0, because these do not apply to you.

11. Additions from Schedule 1, line 9. Include Schedule 1	11.		00
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Line 12 - Add together the numbers in **line 10** and **line 11**

12. Total. Add lines 10 and 11	12.		00
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SWITCH FORMS to Schedule 1

Switch forms to calculate what amount(s) may be excluded from Michigan taxation. Continue to next slide.

2025 MICHIGAN Schedule 1 Additions and Subtractions

Include with Form MI-1040. Type or print in blue or black ink.

Attachment 01

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			— —

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797.....	3.		00
4. Losses attributable to other states (see instructions).....	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797.....	5.		00
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.		00

Schedule 1 – Additions and Subtractions

Schedule 1 can apply to a taxpayer's situation for several reasons.

The first situation is if you received a state of Michigan or city of East Lansing refund during calendar year 2025.

The second situation is if you received a scholarship, grant, or award during calendar year 2025.

We will discuss each of these situations on the next few slides.

! If you earned income in **more** than one U.S. state in 2025, your Schedule 1 will be different so please do not use this presentation to complete your return – it will not complete your return correctly. !

Instructions for Schedule 1

These instructions are for anyone completing the Schedule 1

- Put your name and social security number or ITIN on the top of both pages
- Lines 1-12 on page 1 – Skip because these do not apply to you

Schedule 1 Line 13

Part 1: Overview

- Scholarship, Grant, or Award
 - The state of Michigan does not tax scholarship, grants, or awards received by nonresidents. Because Michigan does not tax those, we need to make sure those amounts are excluded from Michigan taxation. The next slide will explain how to do this.

Schedule 1 Line 13

Part 2: Do you have a treaty benefit that covers scholarships, grants, or awards?

- The next step is to determine if your scholarship was already excluded from tax.
- Some treaties exclude scholarships, grants, and awards from federal taxation.
- If your scholarships, grants, and awards were already excluded from tax at the federal level, you do not need to list the amount on the Michigan Schedule 1 and you can skip the next slide.
 - To determine if your scholarship, grant, or award was excluded from federal tax, review your 1040NR that was completed in Sprintax. Sprintax would have informed you of this treaty benefit and you would have accepted it. You can check Schedule OI line L1 to see what benefits you received.
- If your scholarship, grant, and award, was taxed by the federal government, you need to list the amount of your scholarships, grants, and awards on line 13. Please see the next slide for further instruction.

Schedule 1 Line 13

Part 3: Listing the amount of your scholarship, grant, or award

- To exclude your scholarship, grant, or award, list the total amount of these items on line 13 of the Schedule 1.
- For the explanation write “Nonresident scholarship.”

Schedule 1 Line 16: Michigan and/or City income tax refund- Part 1: Finding the Amount

- If you received a refund from the state of Michigan or city of East Lansing or Lansing, that refund amount(s) needs to be listed on line 16 of the Schedule 1.
- There are several ways for you to find your refund(s) amount(s).
 - You can find the amount of your Michigan refund by looking your 2024 MI-1040 form.
 - You can find the amount of your city of East Lansing by looking at your 2024 EL-1040 form.
 - You can find the amount of your city of Lansing by looking at your 2024 L-1040 form.
 - You may have received the form 1099-G “postcard” indicating a state of Michigan or City of East Lansing or Lansing refund last year. If so, it should have “2025” on it.
 - You can check your bank account to see the refund amount(s) deposited.

Schedule 1 Line 16 : Michigan and/or City income tax refund- Part 2: Finding the Amount

- Once you have the amount(s) of your refund, list the total amount on line 16 of the Schedule 1.

16. Michigan state and local income tax refunds received in 2025 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity 16. 00

Schedule 1

Lines 17-28 – Skip

Line 29 - Copy the number from line 13 and 16

29. **Subtotal.** Add lines 10 through 28 29. |00|

Line 30 - Skip

Line 31 - Copy the number from line 29 and then switch back to the main form (MI-1040)

31. **Total Subtractions.** Add lines 29 and 30. Enter here and on MI-1040, line 13..... 31. |00|

SWITCH FORMS back to MI-1040 page 1

Line 13

- You will need to look at your **Schedule 1** line 31 and transfer that number to line 13 here

13. Subtractions from Schedule 1, line 31. **Include Schedule 1** 13.

	00
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Line 14 - Subtract **line 13** from **line 12** (line 12 minus line 13). If line 13 is larger than line 12, enter 0 (zero)

14. **Income subject to tax.** Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" 14.

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SWITCH FORMS to Schedule NR

Michigan Department of Treasury (Rev. 03-25)

Schedule NR

2025 MICHIGAN Nonresident and Part-Year Resident Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

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)
			— — — — —

4. 2025 RESIDENCY STATUS:

Check all that apply.

- a. Nonresident
- b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2025*

*Dates of Michigan residency in 2025 (Enter dates as MM-DD-YYYY)

	FILER	SPOUSE
FROM:	— — — — 2025	— — — — 2025
TO:	— — — — 2025	— — — — 2025

Schedule NR

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

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)

Line 1

Fill in your name

Line 2

Fill in your Social Security number or ITIN

Line 3

Skip, unless you are filing jointly

Line 4

Select nonresident, even if you moved into Michigan during the year. If you are a federal nonresident, you are a Michigan nonresident for tax purposes

4. 2025 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2025*

Schedule NR, continued

- Line 5 – If you had wages, enter your total wages into Column A and Column B
- Lines 6-10 – Skip

Schedule NR, continued

This form is to demonstrate to the state how much of that \$5,800 personal exemption you should receive. If you lived in Michigan all year, you should receive the full exemption amount. You will also use Schedule NR to show that the scholarship income is not attributable to Michigan.

- Line 11 – If your scholarship income was taxed at the federal level, list your scholarship income in column A and C. If your scholarship was not taxed at the federal level or you did not receive a scholarship, grant, or award, leave this line blank.

- Line 12 – Add all amounts in lines 5-11.
 - Line 12, Column A = total amounts from lines 5-11 in column A
 - Line 12, Column B = total amounts from lines 5-11 in column B
 - Line 12, Column C = total amounts from lines 5-11 in column C

12. Total income. Add lines 5 through 11.....		00		00		00
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Schedule NR, continued

- Line 13 – Skip
- Line 14 - Copy the numbers from line 12

14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.

	00	00	00

- Line 15 - Copy the number from line 9f of your **MI-1040**

15. Enter amount from MI-1040, line 9f.....

15.

	00
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Schedule NR, continued

! Please note that the below instructions regarding lines 16 – 18 do not match the instructions on the MI-1040. Please follow our instructions provided below as it is the only way we have found to list your scholarship, grant, or award as non-taxable with the state of Michigan !

Line 16 - Enter the number from line 5, column B

16. Enter Michigan source income from line 14, column B 16.

Line 17 - Enter the number from line 11, column A

17. Enter total income from line 14, column A 17.

Line 18 - Enter "100"

18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%) 18. %

Line 19 - Copy the number from line 15

19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15 19.

SWITCH FORMS to MI-1040 page 1

Line 15 - Copy the number from line 19 of your Schedule NR

15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19..... 15. 00

Line 16 - Subtract line 15 from line 14 (line 14 minus line 15). If line 15 is **larger** than line 14, enter 0 (zero).

16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"..... 16. 00

Line 17 - Multiply the number in line 16 by 4.25% (0.0425)

17. Tax. Multiply line 16 by 4.25% (0.0425)..... 17. 00

MI-1040 page 2

- Enter your Social Security Number or ITIN on the top of page 2
- Lines 18-20 – Skip because they do not apply to nonresident aliens
- Line 21 - Copy in the number from line 17

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

- Line 22 and 23 - Skip

MI-1040 page 2

Line 24 Use Tax

Use tax is a tax on purchases you made outside of Michigan, but then brought that property into Michigan either by shipping or personal carry. You must add up all purchases you made (online or outside of the state) but did not pay Michigan sales tax on. Then multiply that number by 6% and enter that amount on Line 24. You can use an alternate calculation based on your income, which is in the instructions for MI Form 1040. The Instructions also have “Worksheet 1” (pictured here) to help you with the calculation. The worksheet does not need to be included with your return. You can use the one on this page.

WORKSHEET 1 - USE TAX	
Line 1: Itemized purchases of \$0 to \$1,000 x 6 percent (0.06) OR “Table 1 - Use Tax” amount.....	\$ _____
Line 2: Single purchases \$1,000 or more x 6 percent (0.06).....	\$ _____
Line 3: Total Use Tax Due (add Lines 1 and 2).....	\$ _____

Enter amount from Line 3 above on your 2025 MI-1040, line 24. If the amount on Line 3 is 0, enter “0” on your 2025 MI-1040, line 24.

MI-1040 page 2, continued

Line 25 - Add together lines 21 through 24 and enter the total in line 25.

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

Lines 26-30 – Skip because these do not apply to nonresident aliens

SWITCH FORMS to Schedule W

Michigan Department of Treasury (Rev. 05-25), Page 1

Schedule W

2025 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2025, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 31). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name <input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	2. Filer's Full Social Security No. (Example: 123-45-6789) <input type="text"/> — <input type="text"/> — <input type="text"/>
If a Joint Return, Spouse's First Name <input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	3. Spouse's Full Social Security No. (Example: 123-45-6789) <input type="text"/> — <input type="text"/> — <input type="text"/>

Schedule W

1. Filer's First Name <input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	2. Filer's Full Social Security No. (Example: 123-45-6789) <input type="text"/> — <input type="text"/> — <input type="text"/>
If a Joint Return, Spouse's First Name <input type="text"/>	M.I. <input type="text"/>	Last Name <input type="text"/>	3. Spouse's Full Social Security No. (Example: 123-45-6789) <input type="text"/> — <input type="text"/> — <input type="text"/>

- Line 1 - Enter your Name
- Line 2 - Enter your Social Security Number or ITIN
- Line 3 - Skip, unless you are filing jointly

Schedule W - Table 1 – W-2's

Transfer all information from your W-2s into Table 1

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld

For each of your W-2's, you will enter the following information into one line of the Table 1:

- Column A - Check the "filer" box (you will **only** check the box for your spouse's W2s if you are filing jointly)
- Column B – Enter your employer's EIN (box b on your W2)
- Column C – your employers name (box c on your W2)
- Column D - your wages (box 1 from your W2)
- Column E – Michigan income tax withheld (box 17 from you W2)

Schedule W – Table 1

Line 4 - Add together everything from Table 1, column E

TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

A Enter "X" for: Filer or Spouse		B Employer's identification number (Example: 38-1234567)	C Box c — Employer's name	D Box 1 — Wages, tips, other compensation		E Box 17 — Michigan income tax withheld	
<input type="checkbox"/>	<input type="checkbox"/>				00		00
<input type="checkbox"/>	<input type="checkbox"/>				00		00
<input type="checkbox"/>	<input type="checkbox"/>				00		00
<input type="checkbox"/>	<input type="checkbox"/>				00		00
<input type="checkbox"/>	<input type="checkbox"/>				00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.....						4.	00

Schedule W – Table 2

Enter your information from your 1042-S (if applicable) in table 2

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A Enter "X" for: Filer or Spouse	B Payer's federal identification number (Example: 38-1234567)	C Payer's name	D Taxable pension distribution, misc. income, etc. (see inst.)	E Michigan income tax withheld
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- Column A – Check “filer” (you will only enter your Spouses 1042-Ss if you are filing jointly)
- Column B – Payer’s EIN or TIN (line 12a of 1042-S)
- Column C – Payer’s Name (line 12d of 1042-S)
- Column D - Taxable pension distribution, misc. income (box 2 of 1042-S)
- Column E – Michigan tax withheld (box 17a of 1042-S)

Schedule W, continued

- ☐ Line 5 - Add together everything from Table 2, column E

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A		B	C	D	E	
Enter "X" for: Filer or Spouse		Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld	
<input type="checkbox"/>	<input type="checkbox"/>			00	00	
<input type="checkbox"/>	<input type="checkbox"/>			00	00	
<input type="checkbox"/>	<input type="checkbox"/>			00	00	
<input type="checkbox"/>	<input type="checkbox"/>			00	00	
<input type="checkbox"/>	<input type="checkbox"/>			00	00	
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....					00	
5. SUBTOTAL. Enter total of Table 2, column E.					5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 31.....					6.	00

- ☐ Line 6 - Add together line 4 and line 5
 - ☐ Carry over amount to MI-1040, line 31

SWITCH FORMS back to MI-1040, page 2

Line 31 - Enter the amount from line 6 of your Schedule W on line 30

31. Michigan tax withheld from Schedule W, line 6. **Include Schedule W (do not submit W-2s)** 31. 00

Line 32 and 33 - Skip

Line 34 – Enter the amount that is on line 30 above.

34. Total refundable credits and payments. Add lines 26, 27, 28b, 29, 30, 31, 32 and 33c 34. 00

MI-1040, page 3

Enter your Social Security Number or ITIN on the top of page 3

Line 35 - Skip

Lines 36 and 37 (You will fill in ONE of either line 36 OR 37)

If line 25 is **larger** than line 34, subtract line 34 from line 25 (line 25 minus line 34) and put that number in the box on line 36

If line 34 is **larger** than line 25, subtract line 25 from line 34 (line 34 minus line 25) and put that number in the box on line 37

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 **YOU OWE** 36. 00

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

Line 38 – Skip

Line 39 - **If** you have a number in line 37, copy it to line 39

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

Direct Deposit

- If you have a number in line 36, you owe additional tax. See next slide for payment instructions.
- If you have a number in line 39, you are receiving a refund. You can receive this by direct deposit or check
- If you are receiving a refund and want the state to deposit it directly into your bank account, enter your information

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

- DOUBLE CHECK THAT YOU ENTERED THE CORRECT INFORMATION**
 - Neither the state nor your financial intuition will confirm your information
 - If you enter the wrong information, it will be VERY DIFFICULT OR IMPOSSIBLE TO FIX

How to pay State of Michigan

- Payments can be made using Michigan's e-Payments service by direct debit (e-Check) from your checking or saving account, or by using a credit or debit card.
 - Visit www.Michigan.gov/iit to make your payment electronically.
 - To be able to make an e-Payment you **must**:
 - Have filed your 2024 Michigan Individual Tax Return before December 2025, and
 - Use the same zip code from your 2024 Michigan Individual Income Tax Return.
 - Paying by debit card will result in a flat fee of \$3.95.
 - Paying by credit card will result in a convenience fee of 2.3% of the total payment amount.
- Payments can also be mailed. Make your check payable to:
 - **State of Michigan**
 - Print the last four digits of your Social Security Number or ITIN and "**2025 income tax**" on the front of your check.

When You Are Finished

Filing due date: April 15, 2026

- Sign your return.
 - If you filed jointly, each spouse must sign the return.
- Attachments - Forms to send for State of Michigan income tax returns
 - MI-1040
 - Schedule W
 - Schedule 1
 - Schedule NR
 - Copy of your Federal 1040NR form
- Where to mail?
 - Are you receiving a refund or have zero due/zero refund?
Michigan Department of Treasury
Lansing, MI 48956
 - Do you owe additional tax?
Michigan Department of Treasury
Lansing, MI 48929

Before you mail your return to the State of Michigan, be sure to make a copy for your records.