

Tax Year (YYYY)

# MICHIGAN Amended Return Explanation of Changes

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

**Instructions:** When the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040), you must include the *Amended Return Explanation of Changes* (Schedule AMD) and all applicable schedules and supporting documentation for a complete filing. **If the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.**

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
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If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
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4. Adjusted Gross Income (AGI) from original Michigan return			5. AGI from amended Michigan return

## REASONS FOR AMENDING

6. Listed below are common reasons for amending your Michigan individual income tax return, credit claims and schedules. Check all boxes that apply. You must also provide an explanation of the reason for amending your return in the Explanation of Changes box below. See page 2 regarding supporting documentation to include in the amended return filing.

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| a. <input type="checkbox"/> Federal Audit and/or Other Federal Adjustments (include a copy of the IRS audit report, notice or other documents) | h. <input type="checkbox"/> Credit for Income Tax Imposed by Government Units Outside Michigan (include copies of other state return(s)) |
| b. <input type="checkbox"/> Filing Status  | i. <input type="checkbox"/> Michigan Withholding (include Schedule W)  |
| c. <input type="checkbox"/> AGI (include federal amended return)   | j. <input type="checkbox"/> Net Operating Loss Carryforward<br><b>Note:</b> For carryback, see instructions                              |
| d. <input type="checkbox"/> Additions (include Schedule 1)   | k. <input type="checkbox"/> Homestead Property Tax Credit (include MI-1040CR)  |
| e. <input type="checkbox"/> Subtractions (include Schedule 1)  | l. <input type="checkbox"/> Homestead Property Tax Credit for Veterans and Blind People (include MI-1040CR-2)                            |
| f. <input type="checkbox"/> Retirement Benefits Subtractions (include Form 4884)   | m. <input type="checkbox"/> Farmland Preservation Tax Credit (include MI-1040CR-5 and Schedule CR-5)                                     |
| g. <input type="checkbox"/> Number of Dependents or Exemptions   | n. <input type="checkbox"/> Other (provide detail in Explanation of Changes box below)   |

## DEPENDENT CHART

7. Complete only if amending to change the number of dependents. List your eligible dependents below and answer all questions for each. An eligible dependent is a qualifying child or qualifying relative under federal law. Include a separate sheet if necessary.

A	B	C	D	E	F	G	H
Name	Full Social Security Number	Relationship	Age	Enter "X" if this person is a qualifying child or qualifying relative under federal law.	Enter "X" if the dependent filed a federal return.	Enter "X" if the dependent lived with you more than 6 months during the year.	Enter "X" if this dependent was claimed on your original return.

## EXPLANATION OF CHANGES

8. Use the space provided below to explain all reasons for amending your Michigan return. Identify the line(s) from the MI-1040 and/or supporting forms that have changed. **Include all** applicable schedules and supporting documentation to submit a complete filing. **If a complete explanation and the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.**

# Instructions for Schedule AMD, Amended Return Explanation of Changes

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## General Instructions

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Use this form to explain changes made to your individual income tax returns, credit claims and schedules. Visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to locate tax forms.

### When to File an Amended Return:

File an amended return only after your original 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. For example, if you wish to amend a 2022 return, the amended return must be postmarked by April 18, 2027.

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## Supporting Documentation

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To avoid processing delays, if the change to your income tax return is due to a change on your Michigan or federal schedules, include a copy of the corrected schedule(s) with your amended return. Include all applicable supporting documentation to substantiate the change. This may reduce the need for Treasury to contact you for additional information. Applicable supporting forms, schedules and documentation of the change(s) include, but are not limited to:

- Forms or documentation corresponding to the box(es) checked on page 1 of Schedule AMD
- Copies of the Internal Revenue Service (IRS) audit report, notice, federal transcripts or other supporting documents
- Copies of your amended federal return and schedules
- Copies of other state return(s)
- Copies of your original or corrected W-2(s), 1099(s), and/or U.S. *Schedule K-1(s)*
- Copies of your property tax statement(s) and/or lease agreement(s).

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## To Amend Credit Claims

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Use this form when the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040) and you are amending the following credit claims:

- *Michigan Historic Preservation Tax Credit* (include a corrected Form 3581)
- *Small Business Investment Tax Credit* (include a Michigan Strategic Fund certificate)
- *Farmland Preservation Tax Credit Claim* (include a corrected MI-1040CR-5 and Schedule CR-5).

If you are amending the following credits and have no adjustments to your MI-1040, check the Amended Return box at the top of each credit claim; do not file a new MI-1040 or the Schedule AMD:

- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)
- *Michigan Home Heating Credit Claim* (MI-1040CR-7).  
**NOTE:** An amended MI-1040CR-7 claim requesting an additional refund will not be accepted after September 30 following the year of the claim.

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## Amending for a Net Operating Loss Carryback

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For tax years 2018 through 2020, to carryback a Michigan net operating loss, see *Michigan Net Operating Loss Carryback Refund Request* (Form 5603-CARES Act). For tax years 2021 and after, to carryback a farming loss, see *Michigan Farming Loss Carryback Refund Request* (Form 5603).

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### Example 1

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John and June file their MI-1040. After filing, they received a corrected W-2 form which showed an increase in Michigan withholding. To amend, John and June complete a new MI-1040 with the corrected withholding amount and check the Amended Return box at the top of page 1. They also complete a Schedule AMD by checking box 6i to indicate the reason for amending and writing “Corrected W-2 received after filing original return” in the Explanation of Changes box on line 8. When filing their amended return, John and June must include the *Michigan Schedule W* with their MI-1040. They must also provide a copy of the corrected W-2 as applicable supporting documentation for the change.

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### Example 2

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Albert files his MI-1040 with an MI-1040CR. After filing, Albert realizes the property taxes levied on his original claim were under reported. Albert only needs to amend the MI-1040CR. To amend, Albert completes a new MI-1040CR with the correct amount of property taxes levied and checks the Amended Return box at the top of page 1. Albert does not need to complete a new MI-1040 or the Schedule AMD; neither are needed to amend only a credit claim. When filing the amended credit claim, Albert includes copies of his 2022 summer and 2022 winter property tax statements as applicable supporting documentation.