

tax, prior year refunds issued in 2003, refund amounts intercepted by the Department to apply to back tax assessments or other state debts (such as child support), and any portion of a refund assigned to pay use tax. The refund amount will not include homestead property tax credits, adoption credits, or other refundable tax credits claimed on the Michigan *Individual Income Tax Return*.

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### A Note About Debts

Michigan law requires that any money owed to the state and other agencies be deducted from your refund or credit before it is issued. This includes money owed for past-due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders. Taxpayers who are married, filing jointly, may receive a computer generated Income Allocation to Non-Obligated Spouse (Form 743) after the return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

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### When You Have Finished

#### Sign your return

Review your return and, if applicable, attached credit forms. Make sure that your name(s), Social Security number(s) and address are on the form.

Your tax preparer must include the name and address of the firm he or she represents, and preparer tax identification number, federal employer identification number, or Social Security number. Check the box to indicate if Treasury may discuss your claim with your preparer.

#### Attachments

Assemble your returns and attachments and staple in the upper left corner. A sequence number is printed in the upper right corner of the following forms to help you assemble them in the correct order behind your MI-1040 form.

- MI-1040 Schedule 1
- Nonresident and part-year resident (Schedule NR)
- Farmland credit (MI-1040CR-5)
- Schedule CR-5
- Property tax credit (MI-1040CR or MI-1040CR-2)
- College tuition credit (Schedule CT)
- Federal schedules (see Table 1, page 6)
- Schedule of Apportionment (MI-1040H)
- Qualified Adoption Expenses (MI-8839)
- Underpayment of Estimated Income Tax (MI-2210)

- Schedule of Withholding (Schedule W)
- Adjustments of Capital Gains and Losses (MI-1040D)
- Adjustments of Gains and Losses From Sales of Business Property (MI-4797)

If you are also filing a home heating credit (MI-1040CR-7) do **not** staple it to your return; fold it and leave it loose in the envelope.

**Important Reminder:** If you do not include all the required attachments with your return, your refund may be reduced, denied, or delayed.

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### Mailing Labels

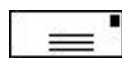
Review the label on the back cover of this book. If your name and address are correct, place the label on the top of page 1 of your tax return. If the information on your label is not correct, do not use the label. Enter the correct information on your return.

**If you do not need a tax booklet next year**, check the box near the top of your 2003 *Michigan Individual Income Tax Return* (Form MI-1040).

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### Where to Mail Your Return

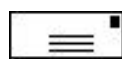
#### Mail refund, credit, or zero due returns to:



Michigan Department of Treasury  
Lansing, MI 48956

Do not mail your 2003 return in the same envelope with a return for years prior to 2003; mail your 2003 return in a separate envelope.

#### If you owe tax, mail your return to:



Michigan Department of Treasury  
Lansing, MI 48929

Make checks payable to “State of Michigan” and print your Social Security number and the words “2003 income tax” on the front of your check. To ensure accurate processing of your return, send one check for each return type. **Do not** staple your check to your return.



**Point. Click. File.**

Free e-file is  
available. Do you qualify?

[www.Mlfastfile.org](http://www.Mlfastfile.org)