

Instructions for Form MI-1040-V

2023 Michigan Individual Income Tax Payment Voucher

Important Information

Use this voucher only if making your payment after you file your MI-1040 return.

Do not use this voucher to do any of the following:

- Make any other payments to the State of Michigan
- Make estimated income tax payments. Estimated income tax payments should be made using the MI-1040ES
- Pay tax owed on your City of Detroit return. The City of Detroit tax due should be paid using the CITY-V.

Failure to provide a complete Social Security number on Form MI-1040-V will result in processing delays.

Enter on Form MI-1040-V below the tax due as shown on your *Individual Income Tax Return* (MI-1040), line 34.

Your payment and MI-1040-V are due April 15, 2024. If your payment is late, you will owe interest and penalty in addition to the tax due. The annual interest rate is 1 percent above the current prime rate. Penalty is 5 percent of the tax due for the first two months, then 5 percent for each month thereafter until the full payment is received, up to a maximum penalty of 25 percent. If you pay late, you may calculate and add interest and penalty to your payment or Treasury will send you a bill for any additional amount due. Interest rates are adjusted on July 1 and January 1. For current interest rates visit www.michigan.gov/taxes.

If you do not owe any tax on your MI-1040, do not file this form.

Electronic Payments

You may choose to make your Individual Income Tax payment electronically. Paying electronically is easy, fast and secure. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card.

You can also make your Individual Income Tax payment using direct debit when supported by your e-file software provider.

If you choose to make your payment electronically, you do not need to mail the MI-1040-V to Treasury. Visit www.michigan.gov/iit for more information.

Mailing Instructions

- Make your check payable to the **“State of Michigan.”** Print **“2023 MI-1040-V”** and the last four digits of your **Social Security number** on the check. If paying on behalf of another filer, write the filer’s name and the last four digits of the filer’s Social Security number on the check.
- Detach Form MI-1040-V along the dotted line.
- Do not attach your payment to Form MI-1040-V. Instead, place both items loose in the envelope and mail to:
Michigan Department of Treasury
P.O. Box 30774
Lansing, MI 48909
- Do not attach a copy of your return to the MI-1040-V. Attaching a copy of your return will delay the application of payment to your account.
- Do not write notes on the MI-1040-V or submit the voucher without payment.
- If you mail your payment with your paper filed return, you do not need to mail the MI-1040-V to Treasury.

If you have questions, you may call 517-636-4486. Assistance is available using TTY through the Michigan Relay Service by calling 711.

Visit www.michigan.gov/taxes for additional information.

Mail this form with payment for your MI-1040 return. Do not file with your paper return.



Detach here and mail with your payment. Do not fold or staple the application.

Michigan Department of Treasury (Rev. 02-23)

2023 MICHIGAN Individual Income Tax Payment Voucher

MI-1040-V

Issued under authority of Public Act 281 of 1967, as amended. See instructions for filing guidelines.

Mail Form MI-1040-V with your payment after you file your MI-1040 return.

Do not use this form to make any other payments to the State of Michigan.

REV 02/06/24 PRO

Filer's Name(s) (First, Middle Initial, Last) and Home Address (Street, City, State, ZIP Code) KUMAR RAJU DEEPA PERIASAMY 1965 AXTELL DR APT 4 TROY MI 48084	Filer's Full Social Security Number 675-96-0399	Spouse's Full Social Security Number 540-93-3816
	WRITE PAYMENT AMOUNT HERE ⇨ \$ 56 .00	
	MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909	Make check payable to “State of Michigan.” Write the last four digits of filer's Social Security number and “2023 MI-1040-V” on the check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE

1555

82657485 02 2023 540933816 675960399 6

2023 MICHIGAN Individual Income Tax Return MI-1040

Amended Return
(Include Schedule AMD)

Return is due April 15, 2024. Type or print in blue or black ink.

1. Filer's First Name KUMAR		M.I.	Last Name RAJU		2. Filer's Full Social Security No. (Example: 123-45-6789) 675 — 96 — 0399		
If a Joint Return, Spouse's First Name DEEPA		M.I.	Last Name PERIASAMY		3. Spouse's Full Social Security No. (Example: 123-45-6789) 540 — 93 — 3816		
Home Address (Number, Street, or P.O. Box) 1965 AXTELL DR, APT. 4					4. School District Code (5 digits) 63140		
City or Town TROY			State MI	ZIP Code 48084			
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		6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
b. <input type="checkbox"/> Spouse							
7. 2023 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input checked="" 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: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		8. 2023 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input checked="" 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.).

a. Number of exemptions (see instructions).....	9a.	2	x	\$5,400	9a.	10800	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	\$3,100	9b.		00
c. Number of qualified disabled veterans.....	9c.		x	\$400	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x	\$5,400	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.	10800	00
10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.					85590	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.						00
12. Total. Add lines 10 and 11.....	12.					85590	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1	13.					67996	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.					17594	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.					2220	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.					15374	00
17. Tax. Multiply line 16 by 4.05% (0.0405).....	17.					623	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

675 — 96 — 0399

NON-REFUNDABLE 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. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0".....			20.	623 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642			21.	00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5.....			22.	00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....			23.	0 00
24. Total Tax Liability. Add lines 20 through 23.....	24.			623 00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2.....				25.	00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5.....				26.	00
	FEDERAL		MICHIGAN		
27. Earned Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a.	00	27b.	00	
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581			28.	00	
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....			29.	00	
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)			30.	567 00	
31. Estimated tax, extension payments and 2022 credit forward.....			31.	00	
32. 2023 AMENDED RETURNS ONLY. Taxpayers completing an original 2023 return should skip to line 33. Amended returns must include Schedule AMD (see instructions) .					
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.					
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.			32c.	00	
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c.....	33.			567 00	

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

Filer's Full Social Security Number

675 — 96 — 0399

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.

Include interest 00 and penalty 00 **YOU OWE** 34. 56 00

35. **Overpayment.** If line 33 is greater than line 24, subtract line 24 from line 33 35. 00

36. **Credit Forward.** Amount of line 35 to be credited to your 2024 estimated tax for your 2024 tax return ... 36. 00

37. Subtract line 36 from line 35 **REFUND** 37. 00

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, 2022, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2023 (MM-DD-YYYY)

Filer — — Spouse — —

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
P02082703

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.

Filer's Signature _____ Date _____

Preparer's Name (print or type)
SYAM PRIYA RAM SAGAR GUPTA TA

Spouse's Signature _____ Date _____

Preparer's Signature
SYAM PRIYA RAM SAGAR GUPTA TA

By checking this box, I authorize Treasury to discuss my return with my preparer.

Preparer's Business Name, Address and Telephone Number
GLOBAL TAXES LLC
245 ROONEY CT
E BRUNSWICK NJ 08816
678-965-9522

Refund, credit, or zero returns. Mail your return to:

Michigan Department of Treasury, Lansing, MI 48956

Pay amount on line 34 (see instructions). Mail your check and return to:

Michigan Department of Treasury, Lansing, MI 48929

2023 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 KUMAR	M.I.	Last Name RAJU	Filer's Full Social Security No. (Example: 123-45-6789) 675 — 96 — 0399
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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, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i>	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.	0	00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. <i>Schedule B</i> if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: <u>SCHEDULE NR</u>	13.	67996	00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..	14.		00
15. Income earned while a resident of a Renaissance Zone (see instructions).	15.		00
16. Michigan state and local income tax refunds received in 2023 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity	16.		00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.....	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income. Enter amount from line 7 of Form 5889, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i>	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> . Include Form 5792	21.		00
22. MRTMA/marihuana expense subtraction.	22.		00
23. Miscellaneous subtractions (see instructions). Describe: _____	23.		00

2023 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name KUMAR	M.I.	Last Name RAJU	Filer's Full Social Security No. (Example: 123-45-6789) 675 — 96 — 0399
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Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 25, 26, 27, or 28. Check box(es) 24C and/or 24G **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing.**

24.	FILER				SPOUSE			
	A. Year of Birth (19xx)	B. Age as of 12-31-2023	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2023	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
	1975	48	<input type="checkbox"/>	<input type="checkbox"/>	1981	42	<input type="checkbox"/>	<input type="checkbox"/>

25. Tier 2 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 26, 27 or 28.	25.		00
26. Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1957, and reached age 67 on or before December 31, 2023. Do not complete lines 25, 27 or 28.	26.		00
27. Retirement benefits. Enter amount from line 16, 17, 18 or 19 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884	27.		00
28. Dividend/interest/capital gains deduction for taxpayers 78 years and older . This deduction is limited to \$13,712 on a single return or \$27,424 on a joint return, and must be reduced by any deduction for retirement benefits (see instructions).....	28.		00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

29. Subtotal. Add lines 10 through 28	29.	67996	00
30. 2023 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674	30.		00
31. Total Subtractions. Add lines 29 and 30. Enter here and on MI-1040, line 13.....	31.	67996	00

2023 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 KUMAR	M.I.	Last Name RAJU	2. Filer's Full Social Security No. (Example: 123-45-6789) 675 — 96 — 0399
If a Joint Return, Spouse's First Name DEEPA	M.I.	Last Name PERIASAMY	3. Spouse's Full Social Security No. (Example: 123-45-6789) 540 — 93 — 3816

4. 2023 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2023*

*Dates of Michigan residency in 2023 (Enter dates as MM-DD-YYYY, Example: 04-15-2023)

	FILER	SPOUSE
FROM:	10 — 01 — 2023	10 — 01 — 2023
TO:	12 — 31 — 2023	12 — 31 — 2023

Income Allocation

	A. Total Income		B. Michigan Income		C. Other State(s) Income	
5. Wages, salaries, other payments (tips, etc.)	85590	00	17594	00	67996	00
6. Interest and dividends		00		00		00
7. Business and farm income (include U.S. Schedules C and F).....		00		00		00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797.....		00		00		00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)....	0	00	0	00	0	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884).....		00		00		00
11. Other (see instructions).....		00		00		00
12. Total income. Add lines 5 through 11.....	85590	00	17594	00	67996	00
13. Enter the total adjustments from U.S. 1040 Describe:.....		00		00		00
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.	85590	00	17594	00	67996	00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f.....	15.	10800	00
16. Enter Michigan source income from line 14, column B.....	16.	17594	00
17. Enter total income from line 14, column A.....	17.	85590	00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%).....	18.	20.56	%
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.	2220	00

2023 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 2023, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). 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 KUMAR	M.I.	Last Name RAJU	2. Filer's Full Social Security No. (Example: 123-45-6789) 675 — 96 — 0399
If a Joint Return, Spouse's First Name DEEPA	M.I.	Last Name PERIASAMY	3. Spouse's Full Social Security No. (Example: 123-45-6789) 540 — 93 — 3816

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	
X		98-0429806	TATA CONSULTANCY	85590	00	567	00
					00		00
					00		00
					00		00
					00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....							00
4. SUBTOTAL. Enter total of Table 1, column E.						4.	567 00

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		
					00	00	
					00	00	
					00	00	
					00	00	
					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 30.....						6.	567 00