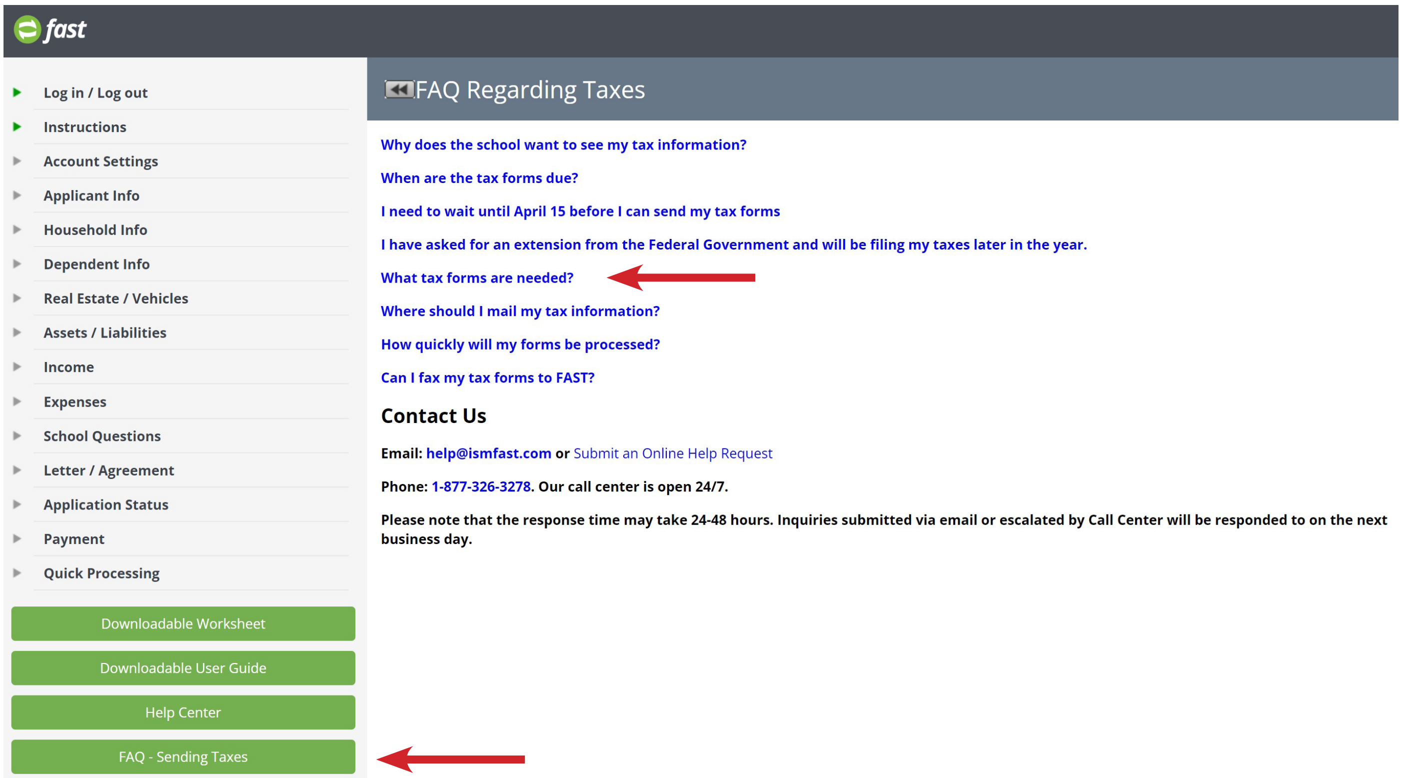
FAST (FINANCIAL AID FOR SCHOOL TUITION)
TIPS FOR TAX SUBMISSIONS

Once you have entered your financial information from the requested tax/calendar year into your FAST application, you will be asked to upload or send all applicable documentation to support that information. The verification process often is delayed when applicants do not supply all the required documents straight away. The process of requesting and then receiving those documents sometimes can take weeks, delaying verification, especially if the correct documentation still is not provided on the second (or third) request. Obviously this can result in frustration for our applicants.

How can you avoid this type of delay?
Closely review the tax documents that you are expected to submit. If you are able to upload them, have them scanned and ready as soon as you hit "submit" on your application. You can find this information before you start your application by clicking on "FAQ - Sending Taxes" when you get to the FAST webpage.



What tax forms will FAST need from me?
• Employer-issued copies of **W-2 Wage and Tax Statements**. FAST must see employer-issued copies; State Summaries and Wage Statements are not sufficient for FAST's purposes. FAST needs all copies of everything issued for the year. The amount listed on line 1 of your 1040 must be fully accounted for. *This is one of the most common reasons that FAST cannot verify a family's application on the first attempt.*

• Full scans of every page of your **Federal** and **State 1040s**. *(See pages 5-6 and 7-8 of this document for samples of these two-page documents.)*

• Copies of ALL supporting tax schedules, as applicable. Examples follow.
  • **Schedule 1**: For income types not listed on the 1040 (self-employment, farm, rental, LLC, S corporation, partnership income, as well as unemployment benefits or gambling profits).
  • **Schedule A**: Itemized deductions.
  • **Schedule C**: (Form 1040) for self-employed business income/loss.
  • **Schedule E**: (Form 1040) for rental real estate, royalties, partnerships, S corporations, estates, trusts, etc.
  • **Schedule F**: (Form 1040) for farming income/loss.
  • Business Taxes: **Schedule K-1** and **Form 1065** for partnerships; **Schedule K-1** and **Form 1120-S** for S corporation income/loss.
  • **Schedule K-1**: (Form 1041) for estates/trusts.

-continued-

Important Note on Timing

Because Notre Dame aims to give current families their financial aid decisions before the next year's tuition calendar begins on February 1, and because we aim to give new families their financial aid decision on Acceptance Day in late January, ***we strongly encourage those requesting assistance to submit their FAST application beginning October 1***. This means that we must request the previous year's tax documentation. For example, families applying for aid for the 2023-24 school year must submit their 2021 tax documentation. However, beginning in mid-April every year we move forward. In this case, families who apply for aid for the 2023-24 school year later in the cycle—after mid-April—will be required to submit their 2022 tax documentation.

2022 US Tax Forms and Instructions from the IRS

Below are screenshots of particular lines on the 2022 Form 1040 that correspond with common forms and schedules you may be asked to submit. (Forms from previous years may look slightly different.)

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a		All employer-issued W-2s
b	Household employee wages not reported on Form(s) W-2	1b		
c	Tip income not reported on line 1a (see instructions)	1c		
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d		
e	Taxable dependent care benefits from Form 2441, line 26	1e		
f	Employer-provided adoption benefits from Form 8839, line 29	1f		
g	Wages from Form 8919, line 6	1g		
h	Other earned income (see instructions)	1h		
i	Nontaxable combat pay election (see instructions) 1i			
z	Add lines 1a through 1h	1z		
2a	Tax-exempt interest 2a / b Taxable interest	2b		
3a	Qualified dividends 3a / b Ordinary dividends	3b		
4a	IRA distributions 4a / b Taxable amount	4b		
5a	Pensions and annuities 5a / b Taxable amount	5b		
6a	Social security benefits 6a / b Taxable amount	6b		
c	If you elect to use the lump-sum election method, check here (see instructions) ☐			
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7		
8	Other income from Schedule 1, line 10	8		Schedule 1
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**	9		
10	Adjustments to income from Schedule 1, line 26	10		
11	Subtract line 10 from line 9. This is your **adjusted gross income**	11		
12	**Standard deduction or itemized deductions** (from Schedule A)	12		Schedule A (if not taking the standard deduction)
13	Qualified business income deduction from Form 8995 or Form 8995-A	13		
14	Add lines 12 and 13	14		
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**	15		

- *If FAST sees an amount on Line 8 (above), you will need to provide your Schedule 1.*

SCHEDULE 1 (Form 1040)
Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income
Attach to Form 1040, 1040-SR, or 1040-NR.
Go to *www.irs.gov/Form1040* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR | **Your social security number**

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1		
2a	Alimony received	2a		
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C	3		Schedule C
4	Other gains or (losses). Attach Form 4797	4		
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5		Schedule E
6	Farm income or (loss). Attach Schedule F	6		Schedule F
7	Unemployment compensation	7		
8	Other income:			
a	Net operating loss	8a	( )	
b	Gambling	8b		
c	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d	( )	
e	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h		
i	Prizes and awards	8i		
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l		
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m		
n	Section 951(a) inclusion (see instructions)	8n		
o	Section 951A(a) inclusion (see instructions)	8o		

-continued-

• *If FAST sees an amount on Line 3 (above), you will need to provide your Schedule C. If FAST sees an amount on Line 6, you will need to provide your Schedule F. Those two incomes/losses need no further forms or schedules.*

• *If FAST sees an amount on Line 5, you will need to provide your Schedule E.*

  • Income from Part 1 is Rental Income/Loss and does not require any supporting forms.

SCHEDULE E (Form 1040)
Department of the Treasury Internal Revenue Service

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to *www.irs.gov/ScheduleE* for instructions and the latest information.

OMB No. 1545-0074
2022
Attachment Sequence No. **13**

Name(s) shown on return | **Your social security number**

Part I **Income or Loss From Rental Real Estate and Royalties**
Note: If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

A Did you make any payments in 2022 that would require you to file Form(s) 1099? See instructions . . . . . ☐ **Yes** ☐ **No**
B If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ **Yes** ☐ **No**

1a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1b	Type of Property (from list below)	**2** For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.		**Fair Rental Days**	**Personal Use Days**	**QJV**
A			**A**			☐
B			**B**			☐
C			**C**			☐

  • *Income/loss from Part II is from LLC or Partnerships, and means FAST also will need your Schedule K-1. FAST also may need your 1120-S and 1065 forms for each listed S Corp/Partnership.*

Schedule E (Form 1040) 2022 Attachment Sequence No. **13** Page **2**

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number**

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II **Income or Loss From Partnerships and S Corporations**
Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column **(e)** on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(f)** on line 28 and attach **Form 6198**. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ **Yes** ☐ **No**

28	**(a)** Name	**(b)** Enter **P** for partnership; **S** for S corporation	**(c)** Check if foreign partnership	**(d)** Employer identification number	**(e)** Check if basis computation is required	**(f)** Check if any amount is not at risk
A			☐		☐	☐
B			☐		☐	☐
C			☐		☐	☐
D			☐		☐	☐

	Passive Income and Loss		**Nonpassive Income and Loss**		
	(g) Passive loss allowed (attach **Form 8582** if required)	**(h)** Passive income from **Schedule K-1**	**(i)** Nonpassive loss allowed (see **Schedule K-1**)	**(j)** Section 179 expense deduction from **Form 4562**	**(k)** Nonpassive income from **Schedule K-1**
A					
B					
C					
D					
29a Totals					
b Totals					

30 Add columns (h) and (k) of line 29a **30**
31 Add columns (g), (i), and (j) of line 29b. . . . . **31** ( )
32 **Total partnership and S corporation income or (loss).** Combine lines 30 and 31 . . . . . **32**

Part III **Income or Loss From Estates and Trusts**

33	**(a)** Name	**(b)** Employer identification number
A		
B		

	Passive Income and Loss		**Nonpassive Income and Loss**	
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)	**(d)** Passive income from **Schedule K-1**	**(e)** Deduction or loss from **Schedule K-1**	**(f)** Other income from **Schedule K-1**
A				
B				
34a Totals				
b Totals				

35 Add columns (d) and (f) of line 34a **35**
36 Add columns (c) and (e) of line 34b . . . . . **36** ( )
37 **Total estate and trust income or (loss).** Combine lines 35 and 36 . . . . . **37**

-continued-

Example Families

Jim works for an architectural firm and Linda is a pharmacist. They take the standard deduction. They like to spend all their spare time relaxing with their family.	**Likely need: 1040, employer-issued W-2s, State tax forms**
Raul is a firefighter. He itemizes his deductions. In his spare time he enjoys crafting handmade cutting boards and sells them online for a decent profit.	**Likely need: 1040, Schedule 1, Schedule A, Schedule C, employer-issued W-2s, State tax forms**
Mike is a retail manager and Megan is an engineer. They have two income properties. They take the standard deduction.	**Likely need: 1040, Schedule 1, Schedule E, employer-issued W-2s, State tax forms**
Paula is a real estate broker, agent and property manager. She has an incorporated company with several employees. She itemizes her deductions.	**Likely need: 1040, Schedule 1, Schedule A, Schedule E, Schedule K-1, form 1120s, State tax forms**

To see Notre Dame's exact tax requirements after you have started your application and to upload them, follow these directions:

- Navigate to the application page at https://www.ismfast.com/FastPage.php?id=5f579d97c803573f1b4106499c91fc3a.
- Click on **RESUME APPLICATION**, then enter the username and password you created. (These are case sensitive.)
- Click on **FAST Quick Processing Wizard/Submit My Documents**.
- Select **Upload My Documents**.
- Answer the tax-related questions, then click **Finish**.
- Select **Upload My Documents**.
- Select files and then **Upload**.

If you are unable to upload your documents, you will need to mail *copies* of your documentation to FAST. Follow these directions:

- Navigate to the application page at https://www.ismfast.com/FastPage.php?id=5f579d97c803573f1b4106499c91fc3a.
- Click on **RESUME APPLICATION**, then enter the username and password you created. (These are case sensitive.)
- Click **Mail My Documents** and answer the tax-related questions, then click **Finish** to end the Quick Processing Wizard.
- Click **Print Cover Page** from the new page that appears, and then print.
- Mail cover page with indicated tax documents* to: **Independent School Management**
  Attn: FAST Processing Center
  2207 Concord Pike #417
  Wilmington, DE 19803

**For quick and accurate processing of mailed-in documents*: 1) do NOT send originals (W-2s should be copied on a full page); do NOT send bent, folded or stapled documents; 3) do separate documents with paper clips or sticky notes.

Twenty-four hour help from FAST is only a phone call or e-mail away: **1-877-326-FAST (3278)** // help@ismfast.com.

Sample Federal 1040 - Page 1

Form **1040** Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2022 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Check only one box.
☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Your first name and middle initial	Last name	**Your social security number**
If joint return, spouse's first name and middle initial	Last name	**Spouse's social security number**

Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ **You** ☐ **Spouse**

Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ **Yes** ☐ **No**

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Dependents (see instructions):
If more than four dependents, see instructions and check here . . ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
				☐	☐
				☐	☐
				☐	☐
				☐	☐

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Other income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	
12	**Standard deduction or itemized deductions** (from Schedule A)			12	
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	

Sample Federal 1040 - Page 2

Tax and Credits

16	**Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐			16	
17	Amount from Schedule 2, line 3			17	
18	Add lines 16 and 17			18	
19	Child tax credit or credit for other dependents from Schedule 8812			19	
20	Amount from Schedule 3, line 8			20	
21	Add lines 19 and 20			21	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	
23	Other taxes, including self-employment tax, from Schedule 2, line 21			23	
24	Add lines 22 and 23. This is your **total tax**			24	

Payments

If you have a qualifying child, attach Sch. EIC.

25	Federal income tax withheld from:				
a	Form(s) W-2	25a			
b	Form(s) 1099	25b			
c	Other forms (see instructions)	25c			
d	Add lines 25a through 25c			25d	
26	2022 estimated tax payments and amount applied from 2021 return			26	
27	Earned income credit (EIC)	27			
28	Additional child tax credit from Schedule 8812	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Reserved for future use	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27, 28, 29, and 31. These are your **total other payments and refundable credits**			32	
33	Add lines 25d, 26, and 32. These are your **total payments**			33	

Refund

Direct deposit? See instructions.

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**			34	
35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a	
b	Routing number	**c** Type: ☐ Checking ☐ Savings			
d	Account number				
36	Amount of line 34 you want **applied to your 2023 estimated tax**	36			

Amount You Owe

37	Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions			37	
38	Estimated tax penalty (see instructions)	38			

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions ☐ **Yes.** Complete below. ☐ **No**

Designee's name | Phone no. | Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
Firm's name			Phone no.	
Firm's address			Firm's EIN	

Sample Michigan 1040 - Page 1

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

2022 MICHIGAN Individual Income Tax Return MI-1040

Amended Return ☐ (Include Schedule AMD)

Return is due April 18, 2023. 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	3. Spouse's Full Social Security No. (Example: 123-45-6789)
Home Address (Number, Street, or P.O. Box)			
City or Town	State	ZIP Code	4. School District Code (5 digits – see page 60)

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. ☐ Filer
b. ☐ Spouse

6. **FARMERS, FISHERMEN, OR SEAFARERS**
☐ Check this box if 2/3 of your income is from farming, fishing, or seafaring.

7. **2022 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. **2022 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**.

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 $5,000	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 $2,900	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 $5,000	9d.	00
e. Claimed as dependent, see line 9 NOTE above	9e.	☐		9e.	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15				9f.	00

10. **Adjusted Gross Income** from your U.S. Form *1040* (see instructions)	10.	00
11. Additions from Schedule 1, line 9. **Include Schedule 1**	11.	00
12. **Total.** Add lines 10 and 11	12.	00
13. Subtractions from Schedule 1, line 30. **Include Schedule 1**	13.	00
14. **Income subject to tax.** Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.	00
15. **Exemption allowance.** Enter amount from line 9f or Schedule NR, line 19	15.	00
16. **Taxable income.** Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.	00
17. **Tax.** Multiply line 16 by 4.25% (0.0425)	17.	00

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.	00

+ 0000 2022 05 01 27 4

Continue on page 2. This form cannot be processed if page 2 is not completed and included.

Sample Michigan 1040 - Page 2

Filer's Full Social Security Number

21. Enter amount of Income Tax from line 20 .... 21. | 00
22. Voluntary Contributions from Form 4642, line 6. **Include Form 4642** .... 22. | 00
23. **USE TAX.** Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions) .... 23. | 00
24. **Total Tax Liability.** Add lines 21, 22 and 23 .... 24. | 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 6% (0.06) 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. | 00
31. Estimated tax, extension payments and 2021 credit forward .... 31. | 00
32. **2022 AMENDED RETURNS ONLY.** Taxpayers completing an original 2022 return should skip to line 33. Amended returns must **include Schedule AMD (see instructions)**.

32a. ☐ 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. ☐ 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. | 00

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. | 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 2023 estimated tax for your 2023 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
		1. ☐ Checking 2. ☐ Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below. ***ENTER DATE OF DEATH ONLY.*** Example: 04-15-2022 (MM-DD-YYYY)

Filer — — Spouse — —

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
Spouse's Signature	Date

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

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

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

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**