

MICHIGAN Amended Return Explanation of Changes

Tax Year (YYYY)

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)
			— —
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
Note: 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.**