

2012 MICHIGAN Corporate Income Tax Amended Return

Issued under authority of Public Act 38 of 2011.

MM-DD-YYYY		MM-DD-YYYY	
1. Amended return is for calendar year 2012 or for tax year beginning:		and ending:	
2. Name (print or type)		3. Federal Employer Identification Number (FEIN)	
4. Street Address		Reason code for amending return (see instr.)	
City	State	ZIP/Postal Code	Country Code
5. NAICS (North American Industry Classification System) Code	6. If Discontinued, Effective Date		8. <input type="checkbox"/> Check if a special sourcing formula for transportation services was used in the sourcing of Sales to Michigan.
7. <input type="checkbox"/> Check if Filing Michigan Unitary Business Group Return. (Include Form 4896, if applicable, and Form 4897.)			

9. Apportionment Calculation

a. Michigan sales of the corporation (if no Michigan sales, enter zero)	00
b. Proportionate Michigan sales from unitary FTEs	00
c. Michigan sales. Add lines 9a and 9b	00
d. Total sales of the corporation.....	00
e. Proportionate total sales from unitary FTEs....	00
f. Total sales. Add lines 9d and 9e.....	00
g. Apportionment percentage. Divide 9c by 9f...	%

h. Tax year 2012 only: Check if Fiscal Filer using the Annual Method (see instructions) and complete lines 9i through 9k. If a UBG fiscal filer, check and see instructions.

i. Number of months in CIT tax period

j. Total months

k. Proration Percentage. Divide line 9i by line 9j..... %

10. Gross receipts from corporate activity (see instructions).....	00
11. Apportioned flow-through gross receipts	00

PART 1: CORPORATE INCOME TAX — See instructions.

		A. As Originally Filed or Previously Amended	B. Correct Amount
12.	Federal taxable income from U.S. Form 1120.....	00	00
13.	Domestic Production Activities deduction based on IRC § 199 reported on U.S. Form 8903, to the extent deducted from federal taxable income	00	00
14.	Miscellaneous (see instructions)	00	00
15.	Adjustments due to decoupling of Michigan depreciation from IRC § 168(k). If adjustment is negative, enter as negative:		
15a.	a. Net bonus depreciation adjustment	00	00
15b.	b. Gain/loss adjustment on sale of an eligible depreciable asset.....	00	00
15c.	c. Add lines 15a and 15b. If negative, enter as negative.....	00	00
16.	Add lines 12, 13, 14 and 15c.....	00	00
17.	For a UBG, total group eliminations from federal taxable income. All other filers, enter zero.....	00	00
18.	Business Income. All filers, subtract line 17 from line 16. If negative, enter as a negative	00	00
Additions to Business Income			
19.	Interest income and dividends derived from obligations or securities of states other than Michigan	00	00
20.	Taxes on or measured by net income	00	00
21.	Any carryback or carryover of a federal net operating loss (enter as positive no.)	00	00
22.	Royalty, interest, and other expenses paid to a related person that is not a UBG member of this taxpayer	00	00
23.	Miscellaneous (see instructions)	00	00
24.	Total Additions to Income. Add lines 19 through 23.....	00	00
25.	Corporate Income Tax Base After Additions. Add lines 18 and 24. If negative, enter as a negative	00	00

PART 1: CORPORATE INCOME TAX (Continued)
Subtractions from Business Income

- 26. Income from Non-Unitary Flow-Through Entities (Enter loss as a negative; attach Form 4898; see instructions)..... 26.
- 27. Dividends and royalties received from persons other than U.S. persons and foreign operating entities 27.
- 28. Interest income derived from United States obligations 28.
- 29. Miscellaneous (see instructions) 29.
- 30. Total Subtractions from Income. Add lines 26 through 29 30.
- 31. **Corporate Income Tax Base.** Subtract line 30 from line 25. If negative, enter as a negative 31.
- 32. Apportioned Corporate Income Tax Base. Multiply line 31 by percentage on line 9g 32.
- 33. Apportioned Income from Non-Unitary Flow-Through Entities from Form 4898 (see instructions)..... 33.
- 34. a. Add line 32 and line 33 34a.
- b. If box 9h is checked, multiply line 34a by percentage on line 9k. All others enter amount from line 34a 34b.
- 35. Available CIT business loss carryforward from previous period's CIT return. Enter as a positive number..... 35.
- 36. Subtract line 35 from line 34b. If negative, enter here as a negative. A negative number here is the available business loss carryforward to the next filing period (see instructions)..... 36.
- 37. **Corporate Income Tax Before Credit.** Multiply line 36 by 6% (0.06). If less than zero, enter zero 37.

PART 2: TOTAL CORPORATE INCOME TAX

- 38. Small Business Alternative Credit from Form 4893, line 14 or line 18, whichever applies 38.
- 39. **Tax Liability after Small Business Alternative Credit.** Subtract line 38 from line 37. (If apportioned or allocated gross receipts are less than \$350,000, enter zero.) 39.
- 40. Recapture of Certain Business Tax Credits from Form 4902, line 22 40.
- 41. Total Tax Liability. Add lines 39 and 40. If less than or equal to \$100, enter zero 41.

PART 3: PAYMENTS AND TAX DUE

- 42. Overpayment credited from prior period return (MBT or CIT) 42.
- 43. Estimated tax payments..... 43.
- 44. Flow-Through Withholding payments 44.
- 45. Tax paid with request for extension 45.
- 46. Amount paid with original return plus additional tax paid after original return was filed 46.
- 47. Add line 42, column B, through line 45, column B, and line 46 47.
- 48. Overpayment, if any, received on the original return or previous amended return..... 48.

		A. As Originally Filed or Previously Amended		B. Correct Amount
26.	Income from Non-Unitary Flow-Through Entities (Enter loss as a negative; attach Form 4898; see instructions).....	00		00
27.	Dividends and royalties received from persons other than U.S. persons and foreign operating entities	00		00
28.	Interest income derived from United States obligations	00		00
29.	Miscellaneous (see instructions)	00		00
30.	Total Subtractions from Income. Add lines 26 through 29	00		00
31.	Corporate Income Tax Base. Subtract line 30 from line 25. If negative, enter as a negative	00		00
32.	Apportioned Corporate Income Tax Base. Multiply line 31 by percentage on line 9g	00		00
33.	Apportioned Income from Non-Unitary Flow-Through Entities from Form 4898 (see instructions).....	00		00
34a.	a. Add line 32 and line 33	00		00
34b.	b. If box 9h is checked, multiply line 34a by percentage on line 9k. All others enter amount from line 34a	00		00
35.	Available CIT business loss carryforward from previous period's CIT return. Enter as a positive number.....	00		00
36.	Subtract line 35 from line 34b. If negative, enter here as a negative. A negative number here is the available business loss carryforward to the next filing period (see instructions).....	00		00
37.	Corporate Income Tax Before Credit. Multiply line 36 by 6% (0.06). If less than zero, enter zero	00		00
38.	Small Business Alternative Credit from Form 4893, line 14 or line 18, whichever applies	00		00
39.	Tax Liability after Small Business Alternative Credit. Subtract line 38 from line 37. (If apportioned or allocated gross receipts are less than \$350,000, enter zero.)	00		00
40.	Recapture of Certain Business Tax Credits from Form 4902, line 22	00		00
41.	Total Tax Liability. Add lines 39 and 40. If less than or equal to \$100, enter zero	00		00
42.	Overpayment credited from prior period return (MBT or CIT)	00		00
43.	Estimated tax payments.....	00		00
44.	Flow-Through Withholding payments	00		00
45.	Tax paid with request for extension	00		00
46.	Amount paid with original return plus additional tax paid after original return was filed			00
47.	Add line 42, column B, through line 45, column B, and line 46			00
48.	Overpayment, if any, received on the original return or previous amended return.....			00

Taxpayer FEIN

PART 3: PAYMENTS AND TAX DUE (Continued)

		B. Correct Amount	
49. Subtract line 48 from line 47.....	49.		00
50. TAX DUE. Subtract line 49 from line 41, column B. If less than zero, leave blank.....	50.		00
51. Underpaid estimate penalty and interest from Form 4899, line 38.....	51.		00
52. Annual Return Penalty (see instructions)	52.		00
53. Annual Return Interest (see instructions)	53.		00
54. PAYMENT DUE. If line 50 is blank, go to line 55. Otherwise, add lines 50, 51, 52, and 53.....	54.		00

PART 4: REFUND OR CREDIT FORWARD

55. Overpayment. Subtract lines 41, 51, 52 and 53 from line 49. If less than zero, leave blank (see instr.).....	55.		00
56. CREDIT FORWARD. Amount on line 55 to be credited forward and used as an estimate for next CIT tax year.	56.		00
57. REFUND. Subtract line 56 from line 55.....	57.		00

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.		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's PTIN, FEIN or SSN	
Authorized Signature for Tax Matters		Preparer's Business Name (print or type)	
Authorized Signer's Name (print or type)	Date	Preparer's Business Address and Telephone Number (print or type)	
Title	Telephone Number		

WITHOUT PAYMENT. Mail return to:
 Michigan Department of Treasury
 PO Box 30803
 Lansing MI 48909

WITH PAYMENT. Pay amount on line 54. Mail check and return to:
 Michigan Department of Treasury, PO Box 30804, Lansing MI 48909
 Make check payable to "State of Michigan." Print taxpayer's FEIN, the tax year, and "CIT" on the front of the check. Do not staple the check to the return.

Instructions for an amended CIT return

Forms 4892, 4906 and 4909

Purpose

To calculate and file an amended Corporate Income Tax (CIT) return.

Standard taxpayers will file the *CIT Amended Return* (Form 4892); insurance companies will file the *Insurance Company Amended Return for Corporate Income and Retaliatory Taxes* (Form 4906); and financial institutions will file *CIT Amended Return for Financial Institutions* (Form 4909).

Amending a Return

To amend a current or prior year annual return, use the amended return that is applicable for that year and taxpayer type.

Include all schedules filed with the original return, even if not amending that schedule. Do not include a copy of the original return with your amended return.

Current and past year forms are available on Treasury’s Web site at www.michigan.gov/treasuryforms.

To amend a return to claim a refund, file within four years of the due date of the original return (including valid extensions). Interest will be paid beginning 45 days after the claim is filed or the due date, whichever is later.

If amending a return to report a deficiency, penalty and interest may apply from the due date of the original return.

If any changes are made to a federal income tax return that affect CIT tax base, filing an amended return is required. To avoid penalty, file the amended return within 120 days after the final determination by the IRS.

Line-by-Line Instructions

In most cases, the lines on the amended return match the lines on the originally filed return. Unless otherwise noted, use the instructions for the original return to complete the amended return. Follow the instructions for the *CIT Annual Return* (Form 4891) to complete Form 4892; follow the instructions for the *Insurance Company Annual Return for Corporate Income and Retaliatory Taxes* (Form 4905) to complete Form 4906; and follow the instructions for the *CIT Annual Return for Financial Institutions* (Form 4908) to complete Form 4909.

Reason code for amending return: Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1. Also include a document providing additional detail on that reason.

REASON CODE FOR AMENDING RETURN	
01	Amending a federal return.
02	Federal audit.
03	Response to a Michigan Notice of Adjustment.
04	Claiming a previously unclaimed credit or payment.

05	Original return missing information/incomplete form.
06	Correcting information/figures originally reported.
07	UBGs: Adding or deleting member(s).
08	Due to litigation.
20	Other. Include a separate document explaining the reason for amending the return.

“As Originally Filed or Previously Amended” and “Correct Amount”: Where the amended return provides a Column A titled “As Originally Filed or Previously Amended,” provide the amount that was used on the taxpayer’s most recent return that the new return will amend. Put the amended amounts in Column B, “Correct Amount.”

NOTE for Standard Taxpayers: On lines 9 through 11, complete only with amended numbers.

NOTE for Insurance Companies: On lines 26 through 39, columns A and B, complete using only the amended numbers.

NOTE for Financial Institutions: On line 9, and lines 10 through 16, columns A through E, complete using only the amended numbers.

Amount paid with original return plus additional tax paid after original return was filed: Enter all payments made with the original return and all previous returns, as well as additional payments made after those returns were filed.

Overpayment, if any, received on the original return or previous amended return: Enter the overpayment received (refund received plus credit forward created) on the original return and all previous returns.

Mailing Addresses

Mail the amended return, and all necessary schedules, to:

With payment:

Michigan Department of Treasury
PO Box 30804
Lansing MI 48909

Without payment:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

Make checks payable to “State of Michigan.” Print the taxpayer’s FEIN, the tax year, and “CIT” on the front of the check. Do not staple the check to the return.