

# 2014 Insurance Company Amended Return for Corporate Income and Retaliatory Taxes

Issued under authority of Public Act 38 of 2011.

1. Taxpayer Name				2. Federal Employer Identification Number (FEIN)	
Address (Number, Street)				3. <input type="checkbox"/> Check if Foreign Insurer	Reason code for amending (see instr.)
City	State	ZIP/Postal Code	Country Code		

## GROSS DIRECT PREMIUMS WRITTEN IN MICHIGAN

		A. As Originally Filed or Previously Amended	B. Correct Amount
5.	Gross direct premiums written in Michigan.....	00	00
6.	Premiums on policies not taken.....	00	00
7.	Returned premiums on canceled policies.....	00	00
8.	Receipts on sales of annuities.....	00	00
9.	Receipts on reinsurance assumed (see instructions).....	00	00
10.	Add lines 6, 7, 8 and 9.....	00	00
11.	<b>Direct Premiums Written in Michigan.</b> Subtract line 10 from line 5. If less than zero, enter zero.....	00	00

## DISABILITY INSURANCE EXEMPTION

12.	Disability insurance premiums written in Michigan, not including credit or disability income insurance, OR \$190,000,000, whichever is less.....	00	00
13.	Gross direct premiums from all lines of insurance carrier services received everywhere.....	00	00
14.	Phase out.....	280,000,000	280,000,000
15.	Subtract line 14 from line 13. If less than zero, enter zero.....	00	00
16.	Exemption reduction. Multiply line 15 by 2.....	00	00
17.	Subtract line 16 from line 12. If less than zero, enter zero.....	00	00
18.	Adjusted Tax Base. Subtract line 17 from line 11.....	00	00
19.	<b>Tax Before Credits.</b> Multiply line 18 by 1.25% (0.0125).....	00	00

## CREDITS

20.	Enter amounts paid from 1/1/2013 to 12/31/2013 to each of the following:		
a.	Michigan Workers' Compensation Placement Facility.....	00	00
b.	Michigan Basic Property Insurance Association.....	00	00
c.	Michigan Automobile Insurance Placement Facility.....	00	00
d.	Property and Casualty Guaranty Association.....	00	00
e.	Michigan Life and Health Insurance Guaranty Association.....	00	00
21.	Add lines 20a through 20e.....	00	00
22.	a. Michigan Examination Fees.....	00	00
b.	Credit. Multiply line 22a by 50% (0.50).....	00	00
23.	Tax liability before recapture. Subtract lines 21 and 22b from line 19. If less than or equal to \$100, enter zero.....	00	00
24.	Recapture. Enter amount from Form 4902, line 20.....	00	00
25.	<b>Total Michigan Tax.</b> Add lines 23 and 24.....	00	00

**WITHOUT PAYMENT:** Mail return to:

Michigan Department of Treasury  
PO Box 30803  
Lansing MI 48909

**WITH PAYMENT:** Pay amount on line 55 and 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.

Foreign and alien insurers complete lines 26 through 40. Domestic insurers, skip to line 41.

**TAXES** — For lines 26 through 39, enter as “Correct Amount” only.

		A — State of Incorporation	B — Michigan
26.	State of incorporation tax.....	26.	X X X X X X X X
27.	Michigan Tax from line 25.....	27.	X X X X X X X X
<b>FEES AND ASSESSMENTS</b>			
28.	Annual statement filing fee .....	28.	<b>25</b>
29.	Certificate of Authority renewal fee.....	29.	X X X X X X X X
30.	Certificate of Compliance .....	30.	X X X X X X X X
31.	Certificate of Deposit .....	31.	X X X X X X X X
32.	Certificate of Valuation.....	32.	X X X X X X X X
33.	Enter total of other fees paid in the state of incorporation. Attach a detailed schedule of fees.....	33.	
34.	Fire Marshall Tax .....	34.	X X X X X X X X
35.	Second Injury Fund .....	35.	
36.	Silicosis and Dust Disease Fund.....	36.	
37.	Safety Education and Training Fund .....	37.	
38.	Enter total of all other assessments. Attach a detailed schedule of assessments.....	38.	
39.	Total Taxes, Fees and Assessments. Add lines 26 through 38.....	39.	

		A. As Originally Filed or Previously Amended	B. Correct Amount
40.	Retaliatory Amount. Subtract line 39, column B, from column A. If less than zero, enter zero.....	40.	00 00
41.	<b>Total Tax Liability.</b> Add lines 25 and 40. Domestic insurers, enter amount from line 25.....	41.	00 00

**PAYMENTS AND TAX DUE**

42.	Overpayment credited from prior return .....	42.	00 00
43.	Estimated tax payments .....	43.	00 00
44.	Flow-Through Withholding payments.....	44.	00 00
45.	Tax paid with request for extension .....	45.	00 00
46.	Workers' Disability Supplemental Benefit (WDSB) Credit (attach document) ...	46.	00 00
47.	Amount paid with original return plus additional tax paid after original return was filed.....	47.	00 00
48.	Total Payments. Add line 42, column B, through line 46, column B, and line 47.....	48.	00 00
49.	Overpayment, if any, received on the original return or previous amended return.....	49.	00 00
50.	Subtract line 49 from line 48.....	50.	00 00
51.	<b>TAX DUE.</b> Subtract line 50 from line 41, column B. If less than zero, leave blank.....	51.	00 00
52.	Underpaid estimate penalty and interest from Form 4899, line 38.....	52.	00 00
53.	Annual Return Penalty (see instructions) .....	53.	00 00
54.	Annual Return Interest (see instructions) .....	54.	00 00
55.	<b>PAYMENT DUE.</b> If line 51 is blank, go to line 56. Otherwise add lines 51, 52, 53 and 54.....	55.	00 00

**OVERPAYMENT, REFUND OR CREDIT FORWARD**

56.	Overpayment. Subtract lines 41, column B, 52, 53 and 54 from line 50. If less than zero, leave blank (see instr.) ..	56.	00 00
57.	<b>CREDIT FORWARD.</b> Amount on line 56 to be credited forward and used as an estimate for next tax year.....	57.	00 00
58.	<b>REFUND.</b> Subtract line 57 from line 56.....	58.	00 00

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> 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		

# 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 and attachments filed with the original return, even if not amending them. **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](http://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.

**Federal Employer Identification Number (FEIN):** The taxpayer FEIN from the top of page one must be repeated in the space provided at the top of each succeeding page of the amended form.

**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.