2017 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 2017 or for tax year beginning:		and ending:	

2. Taxpayer Name (print or type)	3. Federal Employer Identification Number (FEIN)

4. Street Address	Reason code for amending return (see instructions)

City	State	ZIP/Postal Code	Country Code

5. NAICS (North American Industry Classification System) Code	6. If Discontinued, Effective Date	8. ☐ Check if a special sourcing formula for transportation services is used in the sourcing of Sales to Michigan.

7a. ☐ Check if Filing Michigan Unitary Business Group Return. (Include Form 4896, if applicable, and Form 4897.)	7b. Affiliated Group Election year (MM-DD-YYYY)	

9. Apportionment Calculation

a. Michigan sales of the corporation/Unitary Business Group (if no Michigan sales, enter zero).................	9a.	00
b. Proportionate Michigan sales from unitary Flow-Through Entities (FTEs) (include Form 4900)...............	9b.	00
c. Michigan sales. Add lines 9a and 9b	9c.	00
d. Total sales of the corporation/UBG...	9d.	00
e. Proportionate total sales from unitary FTEs (include Form 4900)	9e.	00
f. Total sales. Add lines 9d and 9e	9f.	00
g. Apportionment percentage. Divide 9c by 9f..	9g.	%

10. a. Gross receipts from corporate activities (see instructions)..........	10a.	00
10. b. Apportioned gross receipts from FTEs......................................	10b.	00
11. **Required:** Total gross receipts for filing threshold purposes. Multiply line 10a by line 9g, and add line 10b..	11.	00

PART 1: CORPORATE INCOME TAX — See instructions.

		A. As Originally Filed or Most Recently Amended	B. Correct Amount
12. Federal taxable income from federal Form 1120. (Includes ag. activities.) ...	12.	00	00
13. Domestic production activities deduction based on IRC § 199 reported on federal Form 8903, to the extent deducted from federal taxable income	13.	00	00
14. Miscellaneous (see instructions)	14.	00	00
15. Adjustments due to decoupling of Michigan depreciation from IRC § 168(k). If adjustment is negative, enter as negative:			
a. Net bonus depreciation adjustment..	15a.	00	00
b. Gain/loss adjustment on sale of eligible depreciable asset(s)...............	15b.	00	00
c. Add lines 15a and 15b. If negative, enter as negative.........................	15c.	00	00
16. Add lines 12, 13, 14 and 15c. If negative, enter as negative......................	16.	00	00
17. For a UBG, total group eliminations from business income (see instructions). All other filers, enter zero.	17.	00	00
18. **Business Income.** All filers, subtract line 17 from line 16. If negative, enter as negative	18.	00	00
Additions to Business Income			
19. Interest income and dividends derived from obligations or securities of states other than Michigan	19.	00	00
20. Taxes on or measured by net income including tax imposed under CIT	20.	00	00
21. Any carryback or carryover of a federal net operating loss (enter as positive).	21.	00	00
22. Royalty, interest, and other expenses paid to a related person that is not a UBG member of this taxpayer	22.	00	00
23. Expenses from the production of oil and gas, and/or minerals (see instr.)....	23.	00	00
24. Miscellaneous (see instructions)	24.	00	00
25. Total Additions to Income. Add lines 19 through 24....................................	25.	00	00
26. **Corporate Income Tax Base After Additions.** Add lines 18 and 25. If negative, enter as negative	26.	00	00

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Taxpayer FEIN

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

		A. As Originally Filed or Most Recently Amended		B. Correct Amount	
27.	Income from non-unitary FTEs (Enter loss as negative; include Form 4898; see instructions)	27.	00		00
28.	Dividends and royalties received from persons other than U.S. persons and foreign operating entities	28.	00		00
29.	Interest income derived from United States obligations	29.	00		00
30.	Income from the production of oil and gas, and/or minerals (see instructions)	30.	00		00
31.	Miscellaneous (see instructions)	31.	00		00
32.	Total Subtractions from Income. Add lines 27 through 31	32.	00		00
33.	**Corporate Income Tax Base.** Subtract line 32 from line 26. If negative, enter as negative	33.	00		00
34.	Apportioned Corporate Income Tax Base. Multiply line 33 by percentage on line 9g	34.	00		00
35.	Apportioned Income from non-unitary FTEs from Form 4898 (see instructions)	35.	00		00
36.	Total apportioned Corporate Income Tax Base. Add line 34 and line 35	36.	00		00
37a.	Available CIT business loss carryforward (see instructions). Enter as positive	37a.	00		00

37b. ☐ Check if any loss on line 37a was acquired in this filing period in an IRC 381(a)(1) or (2) transaction (see instructions)

38.	Subtract line 37a from line 36. If negative, enter here as negative. A negative number here is the available business loss carryforward to the next filing period (see instructions)	38.	00		00
39.	**Corporate Income Tax Before Credit.** Multiply line 38 by 6% (0.06). If less than zero, enter zero	39.	00		00

PART 2: TOTAL CORPORATE INCOME TAX

40.	Small Business Alternative Credit (SBAC) from Form 4893, line 14 or line 18, whichever applies	40.	00		00
41.	**Tax Liability after SBAC.** Subtract line 40 from line 39. If less than or equal to $100, enter zero. If apportioned or allocated gross receipts are less than $350,000, enter zero (see instructions)	41.	00		00
42.	Total Recapture of Certain Business Tax Credits from Form 4902	42.	00		00
43.	Total Tax Liability. Add lines 41 and 42	43.	00		00

PART 3: PAYMENTS AND TAX DUE — UBGs include on lines 44 through 47 payments from all members as reported on Form 4897.

44.	Overpayment credited from prior period return (MBT or CIT)	44.	00		00
45.	Estimated tax payments	45.	00		00
46.	Flow-Through Withholding payments	46.	00		00
47.	Tax paid with request for extension	47.	00		00
48.	Amount paid with original return plus additional tax paid after original return was filed	48.			00
49.	Payment total. Add line 44, column B, through line 47, column B, and line 48	49.			00
50.	Overpayment, if any, received on the original return and/or amended return(s)	50.			00

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Taxpayer FEIN [   ]

PART 3: PAYMENTS AND TAX DUE (Continued)

		B. Correct Amount

51. Total payments available. Subtract line 50 from line 49 .... 51. |_____|00

52. **TAX DUE.** Subtract line 51 from line 43, column B. If less than zero, leave blank........................ 52. |_____|00

53. Underpaid estimate penalty and interest from Form 4899, line 38................................ 53. |_____|00

54. Annual Return Penalty (see instructions) .... 54. |_____|00

55. Annual Return Interest (see instructions) .... 55. |_____|00

56. **PAYMENT DUE.** If line 52 is blank, go to line 57. Otherwise, add lines 52 through 55................................. 56. |_____|00

PART 4: REFUND OR CREDIT FORWARD

57. Overpayment. Subtract lines 43, column B, and lines 53, 54 and 55 from line 51.
    If less than zero, leave blank (see instructions)... 57. |_____|00

58. **CREDIT FORWARD.** Amount on line 57 to be credited forward and used as an estimate for next CIT tax year. 58. |_____|00

59. **REFUND.** Subtract line 58 from line 57 .... 59. |_____|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.*
[ ] 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 56. 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 Corporate Income Tax 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 tax 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 the 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 Internal Revenue Service.

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 following table, 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. Include additional explanation on a separate sheet of paper and attach it to the amended return.

REASON CODE FOR AMENDING RETURN Include additional information on a separate sheet explaining the reason for amending the return.	
01	Amended 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	**Unitary Business Groups**: Adding or deleting member(s).
08	Due to litigation.
20	Other.

"As Originally Filed or Most Recently Amended" and "Correct Amount": Where the amended return provides a Column A titled "As Originally Filed or Most Recently 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 for this tax year, as well as additional payments made after those returns were filed.

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