

Issued under authority of Public Act 38 of 2011.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN)
Unitary Business Groups Only: Name of the Unitary Business Group Member Reporting on This Form	Federal Employer Identification Number (FEIN)

[illegible]

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Instructions for Form 4911

Michigan Corporate Income Tax: Schedule of Flow-Through Withholding

Purpose

The purpose of this form is to report the Flow-Through Withholding (FTW) payments made by a flow-through entity (FTE) on behalf of a Corporate Income Tax (CIT) filer.

General Instructions

This form must be used by a taxpayer that is a standard filer, insurance company, financial institution, or unitary business group (UBG) that has an ownership or beneficial interest in an FTE that has remitted FTW payments to the state of Michigan on behalf of the taxpayer that is filing this form. Reported on this form will be the FTW payments made by the FTE if that FTE's tax year ended with or within the tax year of the taxpayer filing this form.

NOTE: Under Public Act 158 of 2016, flow-through withholding is repealed effective with FTEs' tax years beginning after June 30, 2016. A CIT taxpayer should not have had any tax withheld on its behalf by FTEs with tax years beginning after June 30, 2016.

In addition to being required to withhold on the distributive share of income received by nonresident individual members, an FTE that reasonably expects to have more than \$200,000 in business income after allocation and apportionment in the tax year is also required to withhold on the distributive share of income received by its members that are C Corporations and other FTEs. There is not a requirement to withhold on financial institutions and insurance companies. In addition, under PA 233 of 2013, if the FTE has made a valid election to file Michigan Business Tax (MBT), it is not obligated to remit FTW on behalf of its members. However, if FTW payments were made on behalf of any CIT taxpayer, it must complete this form to receive credit for the FTW payments on its CIT return.

An FTE is an entity that, for the applicable tax year, is treated as a subchapter S Corporation under section 1362(a) of the internal revenue code, a general partnership, a trust, a limited partnership, a limited liability partnership, or a limited liability company that is not taxed as a C Corporation for federal income tax purposes.

Column-by-Column Instructions

Name and Account Number: Enter the name and Federal Employer Identification Number (FEIN) of the taxpayer as reported on page 1 of the *Michigan Corporate Income Tax Annual Return* (Form 4891), *Insurance Company Annual Return for Corporate Income and Retaliatory Taxes* (Form 4905), *Corporate Income Tax Annual Return for Financial Institutions* (Form 4908), or applicable amended return.

UBGs: Complete a separate form for each UBG member on whose behalf any FTW payments were made. Enter the FEIN and name of the Designated Member in the Taxpayer Name and FEIN fields and the member's name and FEIN to whom the schedule applies on the line below.

Columns A and B: Identify each FTE that remitted FTW payments on behalf of the taxpayer filing this form by name and FEIN.

Column D: Enter the unapportioned distributive share of taxable income received from the FTE as it is listed on the notice of withholding provided by the FTE.

Column E: Enter the FTW payments made on behalf of the taxpayer by the FTE as it is listed on the notice provided to the taxpayer by the FTE. Included on this column would be FTW payments made by flow-through entities whose tax years ended with or within the tax year of the taxpayer filing this form. For example, a 2014 calendar year filer would include FTW payments made by an FTE whose tax year ended on or after January 1, 2014, and on or before December 31, 2014. The amount listed here should match the amount of withholding reported to the taxpayer by the FTE.

The combined amount entered in this column should be entered on line 46 of Form 4891 if this form is filed by a standard taxpayer, or line 25 of Form 4908 if this form is filled out by a financial institution.

UBG NOTE: The total of column E for each member should be carried to Form 4897, line 38, for that member.

FINANCIAL UBG NOTE: The total of column E for each member should be carried to Form 4910, line 27, for that member.