

2018 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 | | |

DIRECT PREMIUMS WRITTEN IN MICHIGAN

| | | A. As Originally Filed or Most Recently 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 through 9..... | 00 | 00 |
| 11. | Direct Premiums Written in Michigan. 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. | Tax Before Credits. Multiply line 18 by 1.25% (0.0125)..... | 00 | 00 |

CREDITS

| | | | |
|-----|--|------|----|
| 20. | Enter amounts paid from 1/1/2017 to 12/31/2017 to each of the following: | | |
| a. | Michigan Workers' Compensation Placement Facility..... | 20a. | 00 |
| b. | Michigan Basic Property Insurance Association..... | 20b. | 00 |
| c. | Michigan Automobile Insurance Placement Facility..... | 20c. | 00 |
| d. | Property and Casualty Guaranty Association..... | 20d. | 00 |
| e. | Michigan Life and Health Insurance Guaranty Association..... | 20e. | 00 |
| 21. | Add lines 20a through 20e..... | 21. | 00 |
| 22. | a. Michigan Examination Fees..... | 22a. | 00 |
| | b. Credit. Multiply line 22a by 50% (0.50)..... | 22b. | 00 |
| 23. | Tax liability before recapture. Subtract lines 21 and 22b from line 19. If less than or equal to \$100, enter zero..... | 23. | 00 |
| 24. | Total Recapture of Certain Business Tax Credits from Form 4902..... | 24. | 00 |
| 25. | Total Michigan Tax. Add lines 23 and 24..... | 25. | 00 |

WITHOUT PAYMENT: Mail return to:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT: Pay amount on line 54 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.

Taxpayer FEIN

Foreign and alien insurers complete lines 26 through 40. Use column A to report burdens that would be imposed by the taxpayer's state of incorporation on a hypothetical Michigan company doing the same business in that state. Use column B to report actual burdens imposed by Michigan on the taxpayer.

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

26. State of incorporation tax..... 26.
 27. Michigan Tax from line 25..... 27.

| | 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 | |
| FEES AND ASSESSMENTS | | |
| 28. Annual statement filing fee 28. | | X X X X X X X X |
| 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. Other fees. Include 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. Other assessments. Include a detailed schedule of assessments .. 38. | | |
| 39. Total Taxes, Fees and Assessments. Add lines 26 through 38..... 39. | | |

| | A. As Originally Filed or Most Recently 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. Total Tax Liability. Add lines 25 and 40. Domestic insurers, enter amount from line 25..... 41. | 00 | 00 |

PAYMENTS AND TAX DUE

| | | |
|---|----|----|
| 42. Overpayment credited from prior period return 42. | 00 | 00 |
| 43. Estimated tax payments 43. | 00 | 00 |
| 44. Tax paid with request for extension 44. | 00 | 00 |
| 45. Workers' Disability Supplemental Benefit (WDSB) Credit (attach document) ... 45. | 00 | 00 |
| 46. Amount paid with original return plus additional tax paid after original return was filed 46. | | 00 |
| 47. Total Payments. Add line 42, column B, through line 45, column B, and line 46..... 47. | | 00 |
| 48. Overpayment, if any, received on the original return and/or amended return(s) 48. | | 00 |
| 49. Total payments available. 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 through 53..... 54. | | 00 |

OVERPAYMENT, REFUND OR CREDIT FORWARD

| | | |
|--|--|----|
| 55. Overpayment. Subtract lines 41, column B, 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 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) | | Preparer's Business Address and Telephone Number (print or type) | |
| Date | | | |
| Title | | Telephone Number | |

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.