

# 2018 MICHIGAN Corporate Income Tax Amended Return for Financial Institutions

Issued under authority of Public Act 36 of 2007.

Return is for calendar year 2018 or for tax year beginning: (MM-DD-YYYY) and ending: (MM-DD-YYYY)

2. Taxpayer Name (print or type)				Federal Employer Identification Number (FEIN)		
Street Address				7. Organization Type		
City	State	ZIP/Postal Code	Country Code	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> C Corp/ LLC C Corp	<input type="checkbox"/> S Corp/ LLC S Corp
3. Principal Business Activity			4. NAICS Code		8a. Affiliated Group Election year (MM-DD-YYYY) (see instructions)	
5. Business Start Date in MI	6. If Final Return, Effective End Date		Reason code for amending		8b. <input type="checkbox"/> Check if filing Michigan Unitary Business Group (UBG) return. (Include Form 4910.)	

<b>9. Apportionment Calculation:</b>	a. Michigan Gross Business (if no Michigan Gross Business, enter zero).	9a.	00
	b. Total Gross Business.....	9b.	00
	c. Apportionment Percentage. Divide line 9a by line 9b.....	9c.	%

**PART 1: FRANCHISE TAX — Lines 10-12: If less than zero, enter zero.**  
Use the "Correct Amount" in lines 10 through 16, columns A through E. (See instructions.)

	A 2014	B 2015	C 2016	D 2017	E 2018
10. Equity Capital .... 10.					
11. Average daily book value of Michigan obligations ..... 11.					
12. Average daily book value of U.S. obligations .. 12.					
13. Subtotal. Add lines 11 and 12 .. 13.					
14. Net Capital. Subtract line 13 from line 10..... 14.					
15. a. Authorized insurance co. subsidiary: enter actual capital fund amount ..... 15a.					
b. Minimum regulatory amt. required ..... 15b.					
c. Multiply line 15b by 125% (1.25)..... 15c.					
d. Subtract line 15c from 15a. If less than zero, enter zero..... 15d.					
16. Add lines 14 and 15d..... 16.					

Taxpayer FEIN

**PART 1: FRANCHISE TAX — Continued**

- 17. Add line 16, columns A through E. If less than zero, enter zero, skip lines 18 and 19, and enter zero on line 20.....
- 18. Net Capital for Current Taxable Year. Divide line 17 by number of tax years reported in lines 10 through 16, columns A through E. (UBGs, see instructions).....
- 19. Apportioned Tax Base. Multiply line 18 by percentage on line 9c .....
- 20. **Tax Liability.** Multiply line 19 by 0.29% (0.0029). If less than or equal to \$100, enter zero .....
- 21. Total Recapture of Certain Business Tax Credits from Form 4902.....
- 22. **Total Tax Liability.** Add lines 20 and 21 .....

	A. As Originally Filed or Most Recently Amended		B. Correct Amount	
17.	00			00
18.	00			00
19.	00			00
20.	00			00
21.	00			00
22.	00			00

**PART 2: PAYMENTS AND TAX DUE**

- 23. Overpayment credited from prior period return (MBT or CIT) .....
- 24. Estimated tax payments .....
- 25. Tax paid with request for extension .....
- 26. Amount paid with original return plus additional tax paid after original return was filed .....
- 27. Total Payments. Add line 23, column B, through line 26 .....
- 28. Overpayment, if any, received on the original return and/or amended return(s) .....
- 29. Total payments available. Subtract line 28 from line 27 .....
- 30. **TAX DUE.** Subtract line 29 from line 22, column B. If less than zero, leave blank.....
- 31. Underpaid estimate penalty and interest from Form 4899, line 38.....
- 32. Annual Return Penalty (see instructions) .....
- 33. Annual Return Interest (see instructions) .....
- 34. **PAYMENT DUE.** If line 30 is blank, go to line 35. Otherwise, add lines 30 through 33.....

23.	00			00
24.	00			00
25.	00			00
26.				00
27.				00
28.				00
29.				00
30.				00
31.				00
32.				00
33.				00
34.				00

**PART 3: REFUND OR CREDIT FORWARD**

- 35. Overpayment. Subtract line 22, column B, and lines 31, 32 and 33 from line 29. If less than zero, leave blank (see instructions).....
- 36. **CREDIT FORWARD.** Amount on line 35 to be credited forward and used as an estimate for next tax year.....
- 37. **REFUND.** Subtract line 36 from line 35.....

35.				00
36.				00
37.				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)		Preparer's Business Address and Telephone Number (print or type)	
Date			
Title	Telephone Number		

**WITHOUT PAYMENT** - Mail return to:

Michigan Department of Treasury  
 PO Box 30803  
 Lansing MI 48909

**WITH PAYMENT** - Pay amount on line 34 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.

# 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](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 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.

<b>REASON CODE FOR AMENDING RETURN</b>	
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	<b>Unitary Business Groups:</b> 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.