

This form cannot be used
as an amended return;
use the *CIT Amended Return
for Financial Institutions*
(Form 4909).

2021 MICHIGAN Corporate Income Tax Annual Return for Financial Institutions

Issued under authority of Public Act 38 of 2011.

(MM-DD-YYYY)

(MM-DD-YYYY)

1. Return is for calendar year 2021 or for tax year beginning:

and ending:

2a. Taxpayer Name or Designated Member (DM) if a UBG (print or type)				Federal Employer Identification Number (FEIN)	
2b. Top-tiered parent entity filing the Federal Financial Institutions Examination Council (FFIEC) report				Top-tiered parent entity FEIN	
2c. Street Address of Taxpayer or DM				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 Michigan		6. If a Final Return, Enter Effective End Date		8b. <input type="checkbox"/> Check if filing Michigan Unitary Business Group (UBG) return. (Include Form 4910.)	

9. Apportionment Calculation:

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

10. Total Equity Capital. If less than zero, enter zero	10.		00
11. Average daily book value of Michigan obligations. If less than zero, enter zero	11.		00
12. Average daily book value of U.S. obligations. If less than zero, enter zero	12.		00
13. Subtotal. Add lines 11 and 12	13.		00
14. (Net Capital) Subtract line 13 from line 10	14.		00
15. Authorized insurance company subsidiary: enter actual capital fund amount	15.		00
16. Minimum regulatory amount required	16.		00
17. Multiply line 16 by 125% (1.25)	17.		00
18. Enter the lesser of line 15 or line 17	18.		00
19. Tax Base (Net Capital for Current Taxable Year). Subtract line 18 from line 14	19.		00
20. Apportioned Tax Base. Multiply line 19 by percentage on line 9c	20.		00
21. Tax Liability. Multiply line 20 by 0.29% (0.0029). If less than or equal to \$100, enter zero	21.		00
22. Total Recapture of Certain Business Tax Credits from Form 4902	22.		00
23. Total Tax Liability. Add lines 21 and 22	23.		00

Taxpayer FEIN

PART 2: PAYMENTS AND TAX DUE

24. Overpayment credited from prior return (MBT or CIT)	24.		00
25. Estimated tax payments	25.		00
26. Tax paid with request for extension	26.		00
27. Michigan tax withheld	27.		00
28. Total Payments. Add lines 24 through 27	28.		00
29. TAX DUE. Subtract line 28 from line 23. If less than zero, leave blank.....	29.		00
30. Underpaid estimate penalty and interest from Form 4899, line 38.....	30.		00
31. Annual Return Penalty (see instructions)	31.		00
32. Annual Return Interest (see instructions)	32.		00
33. PAYMENT DUE. If line 29 is blank, go to line 34. Otherwise, add lines 29 through 32.....	33.		00

PART 3: REFUND OR CREDIT FORWARD

34. Overpayment. Subtract lines 23, 30, 31 and 32 from line 28. If less than zero, leave blank (see instructions).....	34.		00
35. CREDIT FORWARD. Amount on line 34 to be credited forward and used as an estimate for next tax year..	35.		00
36. REFUND. Subtract line 35 from line 34.....	36.		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)	Date	Preparer's Business Address and Telephone Number (print or type)	
Title	Telephone Number		

Return is due April 30 or on or before the last day of the 4th month after the close of the tax year.**WITHOUT PAYMENT** - Mail return to:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT - Pay amount on line 33 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 Form 4908

Corporate Income Tax (CIT) Annual Return for Financial Institutions

Purpose

To calculate tax liability of a financial institution for CIT.

Every financial institution with nexus with Michigan must file an annual return. See MCL 206.653 for nexus thresholds. However, a taxpayer whose tax liability is less than or equal to \$100 does not need to file a return or pay the tax.

Effects of Public Act 460 of 2018

Effective with tax years beginning in 2019, PA 460 of 2018 alters the definition of total equity capital for a financial institution.

Total equity capital is the amount reported by the financial institution, or in the case of a **Unitary Business Group (UBG)** of financial institutions, the top-tiered parent entity, on certain regulatory forms designated by the Federal Financial Institutions Examination Council (FFIEC) and filed with the office of the comptroller of currency, the Federal Deposit Insurance Corporation (FDIC), or the Federal Reserve System.

A financial institution will use the FFIEC regulatory report for the period ending with the financial institution's fiscal year end. Likewise, for a unitary business group of financial institutions, the taxpayer uses the FFIEC regulatory report for the period ending with the top-tiered-parent entity's fiscal year end. If the financial institution or top-tiered parent entity does not submit a report for the period ending that coincides with its fiscal year end, the taxpayer should use the last FFIEC regulatory report issued during its fiscal year.

The Michigan Department of Treasury provides additional guidance on these changes in Revenue Administrative Bulletin (RAB) 2019-22, available at michigan.gov/treasury. Select "Reports & Legal" near the top of the page, then click on "Revenue Administrative Bulletins." RABs are posted according to the year in which they are issued.

Instructions for Unitary Business Groups

All financial institution members of a Unitary Business Group (UBG) must file a combined Form 4908 for the group with a Designated Member (DM) that must be the controlling member of the group, unless the controlling member does not have nexus with Michigan. If that is the case, the controlling member may appoint a group member with nexus to serve as the DM.

NOTE: The DM may be an entity other than the top-tiered parent entity if the top-tiered parent entity does not have nexus with Michigan. In that case, the top-tiered parent entity's total equity capital and tax year is still used to calculate the tax base.

UBGs: Complete the *CIT Unitary Business Group Combined Filing Schedule for Financial Institutions* (Form 4910) before beginning Form 4908.

For more information on UBGs, see the *CIT Forms and Instructions for Financial Institutions* (Form 4907), or go online to the Department of Treasury Web site at www.michigan.gov/treasuryforms.

michigan.gov/treasuryforms.

NOTE: A UBG may include financial institutions, insurance companies, and standard taxpayers. A group containing a mixture of these three taxpayer types may be required to file two or more returns to properly report the activities of the different taxpayer types within the group.

Financial institution means any of the following:

- i. A bank holding company, a national bank, a state chartered bank, a state chartered savings bank, a federally chartered savings association, or a federally chartered farm credit system institution.
- ii. Any entity, other than an entity subject to the tax imposed under Chapter 12 (insurance company), that is directly or indirectly owned by an entity described in (i) and is a member of the UBG.
- iii. A UBG of entities described in (i) or (ii), or both.

NOTE: Because the definition of financial institution for CIT purposes includes any entity (except an insurance company) that is owned by a bank or other entity (as described above) and is a member of a UBG with its owner, this may cause an entity that is not commonly thought of as a financial institution to be treated as one for return filing purposes. A UBG of financial institutions must file a combined return on Form 4908 that includes each member of the group that is a financial institution.

Taxpayer Certification

A return filed by a UBG must be signed by an individual authorized to sign on behalf of the DM. Provide the telephone number of that individual at the DM's office.

The Affiliated Group Election

The affiliated group election allows a group of persons that satisfy the definition of "affiliated group," (see below) to elect to be treated as a UBG under the CIT even if those persons do not satisfy the relationship test of MCL 206.611(6). The relationship test is discussed in the "UBGs and Combined Filing" section of Form 4907, and online at www.michigan.gov/taxes.

The term *affiliated group* means that term as defined in section 1504 of the IRC **except that** 1) the term includes all United States persons that are corporations, insurance companies, or financial institutions, other than a foreign operating entity, and 2) the entities listed in (1) are commonly owned, directly or indirectly, by any member of such affiliated group and other members of which more than 50 percent of the ownership interests with voting rights or ownership interests that confer comparable rights to voting rights of the member is directly or indirectly owned by a common owner or owners.

A taxpayer makes the election by affirmatively indicating so on the annual return (see line 8a). The affiliated group members are treated as members of a UBG for all purposes. **Once an election is made, it is irrevocable and binding for the tax year plus the next 9 tax years.** See MCL 206.691(2) for more information.

Line-by-Line Instructions

Lines not listed are explained on the form.

Dates must be entered in MM-DD-YYYY format.

For periods less than 12 months, see “General Information for Financial Institutions” in the Michigan CIT for Financial Institutions booklet, Form 4907.

Amended Returns: To amend a current or prior year return, complete the *CIT Amended Return for Financial Institutions* (Form 4909) that is applicable for that year, and attach a separate sheet explaining the reason for the changes. Include a copy of an amended federal return or a signed and dated copy of the Internal Revenue Service (IRS) audit report, if applicable. Submit a complete amended return including all necessary attachments. **Do not include a copy of the original return with your amended return.** Find detailed instructions on Form 4909.

Line 1: Unless a calendar year, enter the beginning and ending dates (MM-DD-YYYY) that correspond to the taxable period as reported to the IRS.

Tax year means the calendar year, or the fiscal year ending during the calendar year, upon the basis of which the tax base of a taxpayer is computed. If a return is made for a fractional part of a year, tax year means the period for which the return covers. Generally, a taxpayer’s tax year is for the same period as is covered by its federal income tax return.

Line 2a: Enter the taxpayer’s name and Federal Employer Identification Number (FEIN) in the appropriate fields. Be sure to use the same account number on all forms. The taxpayer FEIN from page 1 must be repeated in the proper location on page 2.

For CIT, *taxpayer* means a corporation, insurance company, financial institution, or a UBG liable for tax, interest, or penalty.

NOTE: Unless already registered, taxpayers must register with the Michigan Department of Treasury before filing a tax return. Taxpayers are encouraged to register online at www.michigan.gov/businessstaxes. Taxpayers that register with Treasury online receive their registration confirmation within seven days.

If the taxpayer does not have an FEIN, the taxpayer must obtain an FEIN before filing the CIT. The Web site www.michigan.gov/businessstaxes provides information on obtaining an FEIN.

Returns received without a registered account number will not be processed until such time as a number is provided.

Enter the two-digit abbreviation for the country code. See the list of country codes in Form 4907.

Any refund or correspondence from this return will be sent to the address used on this form. The taxpayer’s primary address in Treasury files, identified as the legal address and used for all purposes other than refund and correspondence on a specific CIT return, will not change unless the taxpayer files a *Notice of Change or Discontinuance* (Form 163).

UBGs: In the Taxpayer Name field, enter the name of the DM

for the financial institutions. Enter the FEIN of the DM of the financial group.

Line 2b: For use by UBGs only: Enter the name of the top-tiered parent entity filing the FFIEC report, and that entity’s FEIN. This may be different from the entity named in line 2a if the top-tiered entity does not have nexus with Michigan.

Line 2c: Enter the street address of the taxpayer or, in the case of a UBG, the DM.

FOREIGN FILERS: Complete the address fields as follows:

Address: Enter the postal address for this taxpayer.

City: Enter the city name for this taxpayer. DO NOT include the country name in this field.

State: Enter the two-letter state or province abbreviation. If there is no applicable two-letter abbreviation, leave this field blank.

ZIP/Postal Code: Enter the ZIP Code or Postal Code.

Country Code: Enter the two-letter country code provided in this tax booklet.

Line 3: Enter a brief description of the principal types of financial services in which the taxpayer is engaged.

Line 4: Enter the entity’s six-digit North American Industry Classification System (NAICS) code. For a complete list of six-digit NAICS codes, see the U.S. Census Bureau Web site at www.census.gov/eos/www/naics/, or enter the same NAICS code used when filing the entity’s federal Form 1120, Schedule K, federal Form 1120S, or federal Form 1065.

UBGs: Enter here the NAICS for the principal activity of the group. If no principal activity is available, enter the NAICS code used when filing the DM’s federal Form 1120, Schedule K; federal Form 1120S; or federal Form 1065.

Line 5: Enter the start date of first business activity in Michigan.

Line 6: Enter the date, if applicable, on which the taxpayer went out of business.

Line 7: Check the box that describes the DM’s organization type. A Trust or a Limited Liability Company (LLC) should check the appropriate box based on its federal return.

NOTE: For CIT purposes, a disregarded entity is treated as a part of its owner.

Line 8a: Enter here the end date — in an MM-DD-YYYY format — of the tax year in which the affiliated group election was first made. The election lasts 10 years and is irrevocable.

Calendar year filers that made this election beginning 2013, and fiscal filers that made this election beginning with the 2013-14 fiscal year, completed the *Michigan Corporate Income Tax Affiliated Group Election to File as a Unitary Business Group* (Form 5114) to make the election. Enter here the end date — in an MM-DD-YYYY format — of the tax year for which Form 5114 was filed.

Taxpayers that first made this election beginning calendar year 2014 or later **do not use Form 5114**, which is now

discontinued. Instead, make the election on this line of the return filed for the first year of the election, by entering the end date of that filing period in an MM-DD-YYYY format.

Line 8b: Check this box if filing a Michigan UBG return and include Form 4910.

Lines 9a through 9c: A taxpayer may apportion on lines 9a through 9c only if its business activities are subject to tax both within and outside of Michigan. A financial institution is *subject to tax in another state*, as that term is used here, only if:

- It is subject to a Business Privilege Tax, a Net Income Tax, a Franchise Tax measured by net income, a Franchise Tax for the privilege of doing business, or a corporate stock tax or a tax of the type imposed under the Income Tax Act in that other state; OR
- That other state has jurisdiction to subject the financial institution to one or more of the taxes listed above regardless of whether that state does or does not subject the financial institution to such a tax.

Gross Business means the sum of the following less transactions between those entities included in a UBG:

- i. Fees, commissions, or other compensation for financial services.
- ii. Net gains, not less than zero, from the sale of loans and other intangibles.
- iii. Net gains, not less than zero, from trading in stocks, bonds, or other securities.
- iv. Interest charged to customers for carrying debit balances of margin accounts.
- v. Interest and dividends received.
- vi. Any other gross proceeds resulting from the operation as a financial institution.

Gross Business is in Michigan to the extent:

- Receipts from credit card receivables including interest and fees or penalties in the nature of interest from credit card receivables and receipts from fees charged to credit card holders such as annual fees are in Michigan if the billing address of the credit card holder is located in Michigan.
- Credit card issuer's reimbursement fees are in Michigan if the billing address of the credit card holder is located in Michigan.
- Receipts from merchant discounts are in Michigan if the commercial domicile of the merchant is in Michigan.
- Loan servicing fees are in Michigan under any of the following circumstances:
 - For a loan secured by real property, if the real property for which the loan is secured is in Michigan.
 - For a loan secured by real property, if the real property for which the loan is secured is located both in Michigan and in one or more other states and more than 50 percent of the fair market value of the real property is located in Michigan.
 - For a loan secured by real property, if more than 50 percent of the fair market value of the real property for

which the loan is secured is not located within any one state but the borrower is located in Michigan.

- For a loan not secured by real property, the borrower is located in Michigan.
- Receipts from services are in Michigan if the recipient of the services receives all of the benefit of the services in Michigan. If the recipient of the services receives some of the benefit of the services in Michigan, the receipts are included in the numerator of the apportionment factor in proportion to the extent that the recipient receives benefit of the services in Michigan.
- Receipts from investment assets and activities and trading assets and activities, including interest and dividends, are in Michigan if the financial institution's customer is in Michigan. If the location of the financial institution's customer cannot be determined, both of the following apply:
 - Interest, dividends, and other income from investment assets and activities and from trading assets and activities, including, but not limited to, investment securities; trading account assets; federal funds; securities purchased and sold under agreements to resell or repurchase; options; futures contracts; forward contracts; notional principal contracts such as swaps; equities; and foreign currency transactions are in Michigan if the average value of the assets is assigned to a regular place of business of the taxpayer in Michigan. Interest from federal funds sold and purchased and from securities purchased under resale agreements and securities sold under repurchase agreements are in Michigan if the average value of the assets is assigned to a regular place of business of the taxpayer in Michigan. The amount of receipts and other income from investment assets and activities is in Michigan if assets are assigned to a regular place of business of the taxpayer in Michigan.
 - The amount of receipts from trading assets and activities, including, but not limited to, assets and activities in the matched book, in the arbitrage book, and foreign currency transactions, but excluding amounts otherwise sourced in this section, are in Michigan if the assets are assigned to a regular place of business of the taxpayer in Michigan.
- Interest charged to customers for carrying debit balances on margin accounts without deduction of any costs incurred in carrying the accounts is in Michigan if the customer is located in Michigan.
- Interest from loans secured by real property is in Michigan if the property is located in Michigan, if the property is located both within Michigan and one or more other states and more than 50 percent of the fair market value of the real property is located in Michigan, and if more than 50 percent of the fair market value of the real property is not located within any one state but the borrower is located in Michigan.
- Interest from loans not secured by real property is in Michigan if the borrower is located in Michigan.
- Net gains from the sale of loans secured by real property or mortgage service rights relating to real property are in Michigan if the property is in Michigan, if the property is located both within Michigan and one or more other states

and more than 50 percent of the fair market value of the real property is located in Michigan, or if more than 50 percent of the fair market value of the real property is not located in any one state, but the borrower is located in Michigan.

- Net gains from the sale of loans not secured by real property or any other intangible assets are in Michigan if the depositor or borrower is located in Michigan.
- Receipts from the lease of real property are in Michigan if the property is located in Michigan.
- Receipts from the lease of tangible personal property are in Michigan if the property is located in Michigan when it is first placed in service by the lessee.
- Receipts from the lease of transportation tangible personal property are in Michigan if the property is used in Michigan or if the extent of use of the property in Michigan cannot be determined but the property has its principal base of operations in Michigan.

UBGs: Carry amount from Form 4910, Part 2A, line 2C, to line 9a, and the amount from Form 4910, line 3C, to line 9b.

PART 1: FRANCHISE TAX

The following tax base calculation involves a five-year average of net capital. Enter data from the current year and four most recent tax years to complete the five-year table. For purposes of this table, treat a partial year as a full year. If the current and four preceding tax years include any short periods, the years printed in column headings for this part will not apply accurately. For example, a financial institution has a fiscal year-end of June 30 and its current tax year is a short year ending September 30, 2021. That financial institution reports the periods ending September 30, 2021, June 30, 2021, June 30, 2020, June 30, 2019, and June 30, 2018.

Line 10: *Total equity capital* is defined as the amount reported by the financial institution or, in the case of a unitary business group of financial institutions, the top-tiered parent entity, on certain regulatory forms designated by the FFIEC and filed with the office of the comptroller of currency, the FDIC, or the Federal Reserve System. The appropriate regulatory form from which total equity capital is reported depends on the size and nature of the reporting entity. The forms currently designated by the FFIEC and required by the CIT are:

- The consolidated financial statement for holding companies, FR Y-9C.
- The parent company only financial statements for small holding companies, FR Y-9SP.
- To the extent that FR Y-9C or FR Y-9SP are not filed for the tax year, the consolidated reports of condition and income, call reports, FFIEC 031, 041, or 051.

If any of these reports is no longer designated by FFIEC for filing, a financial institution will report that amount of total equity capital reported on a successor form or a report similar in content and designated by the FFIEC.

Line 11: *Michigan obligations* means a bond, note, or other obligation issued by a governmental unit described in Section 3 of the Shared Credit Rating Act, Public Act 227 of 1985, MCL 141.1053.

UBGs: Sum the entries of all UBG members from Form 4910,

line 14, and enter the totals here.

Line 12: *United States obligations* means all obligations of the United States exempt from taxation under 31 USC 3124(a) or exempt under the United States constitution or any federal statute, including the obligations of any instrumentality or agency of the United States that are exempt from state or local taxation under the United States Constitution or any statute of the United States.

UBGs: Sum the entries of all UBG members from Form 4910, line 15, and enter the totals here.

Line 15: Enter the equity capital included in the financial institution equity capital (and included in line 10) of an insurance company owned by the taxpayer, to the extent that the equity capital (the financial institution's investment) is included in line 10. Consider only insurance companies as defined in MCL 206.607 and subject to the Michigan's CIT premiums tax, which does not include captive insurance companies. For purposes of this deduction, equity capital is calculated in accordance with Generally Accepted Accounting Principles.

UBGs: Sum the entries of all UBG members from Form 4910, line 16, and enter the totals here.

Line 16: Enter the minimum regulatory capitalization requirements of the insurance company, which are fixed statutory minimums set forth in Michigan's Insurance Code of 1956.

UBGs: Sum the entries of all UBG members from Form 4910, line 17, and enter the totals here.

Line 18: Enter the lesser of line 15a or line 15c.

UBGs: Sum the entries of all UBG members from Form 4910, line 19, and enter the totals here.

PART 2: PAYMENTS AND TAX DUE

Line 24: Enter overpayment credited from prior MBT or CIT return.

UBGs: Sum the entries of all UBG members on Form 4910, line 22.

Line 25: Enter the total estimated CIT tax paid with the *CIT Quarterly Tax Return* (Form 4913) or the amount of estimated CIT tax paid through Electronic Funds Transfer. Include all payments made on returns that apply to the tax year included in this return.

UBGs: Sum the entries of all UBG members on Form 4910, line 23.

Line 26: Enter tax paid with the *Application for Extension of Time to File Michigan Tax Returns* (Form 4).

UBGs: Sum the entries of all UBG members on Form 4910, line 24.

Line 27: Report here Michigan Tax withheld for deferred compensation plans, life insurance and/or lottery annuities issued to a business account number through MCL 206.703(1). Taxpayers can enter the Michigan Tax withheld reported on the W-2G and/or 1099R.

UBGs: Sum the entries for all members on Form 4910, line 25, and enter the totals here.

Line 30: If penalty and interest are owed for failure to make sufficient and timely estimated payments, complete the *CIT Penalty and Interest Computation for Underpaid Estimated Tax* (Form 4899) to compute penalty and interest due. If a taxpayer chooses not to file this form, Treasury will compute penalty and interest and bill for payment. (Form 4899 is available on the Web at www.michigan.gov/taxes.)

Line 31: Refer to the “Computing Penalty and Interest” section in Form 4907 to determine the annual return penalty rate and use the following Overdue Tax Penalty worksheet.

WORKSHEET – OVERDUE TAX PENALTY

A. Tax due from Form 4908, line 29		00
B. Late/extension or insufficient payment penalty percentage		%
C. Multiply line A by line B		00

Carry amount from line C to Form 4908, line 31.

Line 33: Use the following worksheet to calculate Overdue Tax Interest.

WORKSHEET – OVERDUE TAX INTEREST

A. Tax due from Form 4908, line 29		00
B. Applicable daily interest percentage		%
C. Number of days return was past due ...		
D. Multiply line B by line C		
E. Multiply line A by line D		00

Carry amount from line E to Form 4908, line 32.

NOTE: If the late period spans more than one interest rate period, divide the late period into the number of days in each of the interest rate periods identified in the “Computing Penalty and Interest” section in Form 4907, and apply the calculations in the Overdue Tax Interest worksheet separately to each portion of the late period.

Combine these interest subtotals and carry the total to Form 4908, line 32.

PART 3: REFUND OR CREDIT FORWARD

Line 34: If the amount of the overpayment, less any penalty and interest due on lines 30, 31 and 32 is less than zero, enter the difference (as a positive number) on line 33.

NOTE: If an overpayment exists, a taxpayer must elect a refund of all or a portion of the amount and/or designate all or a portion of the overpayment to be used as an estimate for the next CIT tax year. Complete lines 35 and 36 as applicable.

Line 35: If the taxpayer anticipates a CIT liability in the filing period subsequent to this return, some or all of any overpayment from line 34 may be credited forward to the next tax year as an estimated payment. Enter the desired amount to use as an estimate for the next CIT tax year.

Line 36: Enter the amount of refund requested.

Reminder: Taxpayers must sign and date returns. Tax preparers must provide a Preparer Taxpayer Identification Number (PTIN), FEIN or Social Security number (SSN), a business name, and a business address and phone number.

Other Supporting Forms and Schedules

Federal Forms: Attach copies of these forms to the return.

- The consolidated financial statement for holding companies, FR Y-9C.
- The parent company only financial statements for small holding companies, FR Y-9SP.
- To the extent that FR Y-9C or FR Y-9SP are not filed for the tax year, the consolidated reports of condition and income, call reports, FFIEC 031, 041, or 051.
- A report similar in content and designated by the FFIEC.