2025 Insurance Company Annual Return for Michigan Business and Retaliatory Taxes

Issued under authority of Public Act 36 of 2007.

☐ **Check if this is an amended return.**
See instructions.

1. Taxpayer Name	2. Federal Employer Identification Number (FEIN) or TR Number

Address (Number, Street)	☐ Check if new address. (See instructions)	3. ☐ Check if Foreign Insurer

City	State	ZIP/Postal Code	Country Code	4. State of Incorporation (use 2 letter abbreviation)

DIRECT PREMIUMS WRITTEN IN MICHIGAN

5.	Gross direct premiums written in Michigan..	5.	00
6.	Premiums on policies not taken.. 6.	00	
7.	Returned premiums on canceled policies... 7.	00	
8.	Receipts on sales of annuities.. 8.	00	
9.	Receipts on reinsurance assumed .... 9.	00	
10.	Add lines 6 through 9..	10.	00
11.	**Direct Premiums Written in Michigan.** Subtract line 10 from line 5. If less than zero, enter zero	11.	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	12.	00
13.	Gross direct premiums from all lines of insurance carrier services received everywhere .... 13.	00	
14.	Phase out 14. 280,000,000 00		
15.	Subtract line 14 from line 13. If less than zero, enter zero .... 15.	00	
16.	Exemption reduction. Multiply line 15 by 2	16.	00
17.	Subtract line 16 from line 12. If less than zero, enter zero	17.	00
18.	Adjusted Tax Base. Subtract line 17 from line 11	18.	00
19.	**Michigan Business Tax Before Credits.** Multiply line 18 by 1.25% (0.0125).........................	19.	00

CREDITS

20.	Enter amounts paid from 1/1/2024 to 12/31/2024 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 Before Miscellaneous Nonrefundable Credits.** Subtract lines 21 and 22b from line 19	23.	00
24.	Miscellaneous Nonrefundable Credits from Form 4596, line 28..	24.	00
25.	**Michigan Business Tax After Nonrefundable Credits.** Subtract line 24 from line 23. If less than zero, enter zero..	25.	00
26.	Recapture of Certain Business Tax Credits and Deductions from Form 4587, line 13.........................	26.	00
27.	**Total Michigan Business Tax.** Add lines 25 and 26	27.	00
28.	Corporate Income Tax Adjustment from Form 4974, line 20	28.	00
29.	**Tax Liability.** Add lines 27 and 28...	29.	00

Return is due March 1, 2026.

WITHOUT PAYMENT: Mail return to:
Michigan Department of Treasury
PO Box 30783
Lansing MI 48909

WITH PAYMENT: Pay amount on line 58 and mail check and return to:
Michigan Department of Treasury
PO Box 30113
Lansing MI 48909

Make check payable to "State of Michigan." Print taxpayer's FEIN or TR Number, the tax year, and "MBT" on the front of the check. Do not staple the check to the return.

+ 0000 2025 83 01 27 4

FEIN or TR Number [   ]

Foreign and alien insurers complete lines 30 through 46. Domestic insurers, go to line 47. 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.

		A — State of Incorporation	B — Michigan
TAXES			
30. State of incorporation tax	30.		X X X X X X X
31. Tax Liability from line 29	31.	X X X X X X X	
FEES AND ASSESSMENTS			
32. Annual statement filing fee	32.		X X X X X X X
33. Certificate of Authority renewal fee	33.		X X X X X X X
34. Certificate of Compliance	34.		X X X X X X X
35. Certificate of Deposit	35.		X X X X X X X
36. Certificate of Valuation	36.		X X X X X X X
37. Other fees. Include a detailed schedule of fees	37.		
38. Fire Marshall Tax	38.		X X X X X X X
39. Second Injury Fund	39.		
40. Silicosis and Dust Disease Fund	40.		
41. Safety Education and Training Fund	41.		
42. Other assessments. Include a detailed schedule of assessments	42.		
TOTAL			
43. Add lines 30 through 42	43.		
44. Accelerated and Certificated Refundable Credits (see instructions)	44.	X X X X X X X	
45. Total Taxes, Fees and Assessments. Subtract line 44 from line 43	45.		

46. Retaliatory Amount. Subtract line 45, column B, from column A. If less than zero, enter zero.................... 46. [|00]

47. **Total MBT Tax Liability**. Add lines 29 and 46. Domestic insurers, enter amount from line 29 .... 47. [|00]

PAYMENTS, REFUNDABLE CREDITS AND TAX DUE

48. Overpayment credited from prior MBT return.. 48. [|00]

49. Estimated tax payments .... 49. [|00]

50. There is no amount to be entered on this line. Skip to line 51.. 50. [X X X X X X X|00]

51. Tax paid with request for extension .... 51. [|00]

52. Refundable Credits (see instructions) .... 52. [|00]

53. Total Payments. Add lines 48 through 52. (If not amending, then skip to line 55.)................. 53. [|00]

54. **AMENDED RETURN ONLY**	a. Payments made with original and/or prior amended returns .	54a. [	00]
	b. Overpayments from original and/or prior amended returns..	54b. [	00]
	c. Add lines 53 and 54a and subtract line 54b from the sum ...	54c. [	00]

55. **TAX DUE**. Subtract line 53 (or line 54c, if amending) from line 47. If less than zero, leave blank........ 55. [|00]

56. Underpaid estimate penalty and interest from Form 4582, line 38.................................... 56. [|00]

57. Annual return penalty (a)[|%] = (b)[|00] plus interest of (c)[|00]. Total....... 57d. [|00]

58. **PAYMENT DUE.** If line 55 is blank, go to line 59. Otherwise add lines 55, 56 and 57d...................... 58. [|00]

OVERPAYMENT, REFUND OR CREDIT FORWARD

59. Overpayment. Subtract lines 47, 56 and 57d from line 53 (or line 54c, if amending).
If less than zero, leave blank (see instructions)... 59. [|00]

60. **CREDIT FORWARD.** Amount on line 59 to be credited forward and used as an estimate for next MBT tax year .... 60. [|00]

61. **REFUND.** Amount on line 59 to be refunded.. 61. [|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	