

2025 MICHIGAN Business Tax Annual Return for Financial Institutions

Check if this is an amended return.
See instructions.

Issued under authority of Public Act 36 of 2007.

1. Return is for calendar year 2025 or for tax year beginning:		(MM-DD-YYYY)	and ending:		(MM-DD-YYYY)
2. Taxpayer Name (print or type)			7. Federal Employer Identification Number (FEIN) or TR Number		
Doing Business As (DBA)			8. Organization Type		
Street Address		<input type="checkbox"/> Check if new address. (See instructions)	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> S Corporation / LLC S Corporation	
City	State	ZIP/Postal Code	Country Code	<input type="checkbox"/> C Corporation / LLC C Corporation	
3. Principal Business Activity		4. Business Start Date in Michigan		8a. <input type="checkbox"/> Check if taxpayer (or any UBG member) has authority to exercise trust powers only.	
5. NAICS (North American Industry Classification System) Code		6. If Discontinued, Effective Date		9. <input type="checkbox"/> Check if Filing Michigan Unitary Business Group Return. (Include Form 4752.)	

10. Apportionment Calculation:	a. Michigan Gross Business (if no Michigan gross business, enter zero)..10a.	00
	b. Total Gross Business..... 10b.	00
	c. Apportionment Percentage. Divide line 10a by line 10b..... 10c.	%

PART 1: FRANCHISE TAX

Lines 11-14: If less than zero, enter zero.

	A 2021	B 2022	C 2023	D 2024	E 2025
11. Equity Capital					
12. Goodwill.....					
13. Average daily book value of Michigan obligations					
14. Average daily book value of U.S. obligations					
15. Subtotal. Add lines 12 through 14					
16. Net Capital. Subtract line 15 from line 11					
17. a. Authorized insurance co. subsidiary: Enter actual capital fund amount					
b. Minimum regulatory amount required					
c. Multiply line 17b by 125% (1.25).....					
d. Subtract line 17c from 17a. If less than zero, enter zero					
18. Add lines 16 and 17d.....					
19. Add line 18, columns A through E. If less than zero, enter zero, skip lines 20-25, and enter zero on line 26					00
20. Net Capital for Current Taxable Year. Divide line 19 by number of tax years reported above.....					00
21. Apportioned Tax Base. Multiply line 20 by percentage on line 10c					00
22. Multiply line 21 by 0.235% (0.00235)					00
23. There is no amount to be entered on the line. Skip to line 26					X X X X X X X 00
24. There is no amount to be entered on the line. Skip to line 26					X X X X X X X 00
25. There is no amount to be entered on the line. Skip to line 26					X X X X X X X 00
26. Total Liability Before All Credits. Enter amount from line 22.....					00
27. Nonrefundable credits from Form 4568, line 40					00
28. Total Tax After Nonrefundable Credits. Subtract line 27 from line 26. If less than zero, enter zero.....					00

FEIN or TR Number

29. Recapture of Certain Business Tax Credits from Form 4587, line 13.....	29.		00
30. Total MBT Tax Liability. Add lines 28 and 29	30.		00
31. Corporate Income Tax adjustment from Form 4975, line 17	31.		00
32. Total Tax Liability. Add lines 30 and 31	32.		00

PART 2: PAYMENTS, REFUNDABLE CREDITS AND TAX DUE

33. Overpayment credited from prior MBT return.....	33.		00
34. Estimated tax payments	34.		00
35. There is no amount to be entered on this line. Skip to line 36.....	35.	XXXXXXXXXX	00
36. Tax paid with request for extension	36.		00
37. Refundable credits from Form 4574, line 23	37.		00
38. Total Payments. Add lines 33 through 37. (If not amending, then skip to line 40).....	38.		00
AMENDED RETURN ONLY	39.	a. Payment made with original and/or prior amended returns..	00
		b. Overpayment from original and/or prior amended returns....	00
		c. Add lines 38 and 39a and subtract line 39b from the sum ...	00
40. TAX DUE. Subtract line 38 (or line 39c, if amending) from line 32. If less than zero, leave blank.....	40.		00
41. Underpaid estimate penalty and interest from Form 4582, line 38.....	41.		00
42. Annual return penalty (a) <input style="width: 40px;" type="text"/> % = (b) <input style="width: 40px;" type="text"/> 00 plus interest of (c) <input style="width: 40px;" type="text"/> 00. Total.....	42d.		00
43. PAYMENT DUE. If line 40 is blank, go to line 44. Otherwise, add lines 40, 41 and 42d.....	43.		00

PART 3: REFUND OR CREDIT FORWARD

44. Overpayment. Subtract lines 32, 41 and 42d from line 38 (or line 39c, if amending). If less than zero, leave blank (see instructions).....	44.		00
45. CREDIT FORWARD. Amount on line 44 to be credited forward and used as an estimate for next MBT tax year	45.		00
46. REFUND. Amount on line 44 to be refunded.....	46.		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 <input style="width: 150px; height: 15px;" type="text"/>	
Authorized Signature for Tax Matters		Preparer's Business Name (print or type) <input style="width: 150px; height: 15px;" type="text"/>	
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 30783
Lansing MI 48909

WITH PAYMENT — Pay amount on line 43 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.