

# 2025 MICHIGAN Corporate Income Tax Annual Return

Issued under authority of Public Act 38 of 2011.

|   |  |   |  |   |              |
|---|--|---|--|---|--------------|
|   |  | MM-DD-YYYY                                      |  |   | MM-DD-YYYY   |
| 1. Return is for calendar year 2025 or for tax year beginning:  |  |   | and ending:                                      |   |              |
| 2. Taxpayer Name (print or type)  |  |   | 3. Federal Employer Identification Number (FEIN) |   |              |
| 4. Street Address   |  |   |  |   |              |
| City  |  |   | State  | ZIP/Postal Code   | Country Code |
| 5. NAICS (North American Industry Classification System) Code   |  | 6. If a Final Return, Enter Effective End Date  |  | 8. <input type="checkbox"/> Check if a special sourcing formula for transportation services is used in the sourcing of Sales to Michigan. |              |
| 7a. <input type="checkbox"/> Check if Filing Michigan Unitary Business Group Return. (Include Form 4896, if applicable, and Form 4897.) |  | 7b. Affiliated Group Election year (MM-DD-YYYY) |  |   |              |

**Important:** If the tax liability on line 41 is less than or equal to \$100, or the gross receipts on line 11 are less than \$350,000, you are not required to file this return or pay the tax; however, there may be other reasons to file this form. Short period filers, gross receipts threshold amount differs, see instructions.

9. Apportionment Calculation — If any amount in line 9a through 9e is zero, enter zero. **All lines must be completed.**

|  |     |    |  |
|--|-----|----|--|
| a. Michigan sales of the corporation/Unitary Business Group (UBG) (if no Michigan sales, enter zero) ..... | 9a. | 00 |  |
| b. Proportionate Michigan sales from unitary Flow-Through Entities (FTEs) (include Form 4900) .....        | 9b. | 00 |  |
| c. Michigan sales. Add lines 9a and 9b .....   | 9c. | 00 |  |
| d. Total sales of the corporation/UBG .....  | 9d. | 00 |  |
| e. Proportionate total sales from unitary FTEs (include Form 4900) .....                                   | 9e. | 00 |  |
| f. Total sales. Add lines 9d and 9e .....  | 9f. | 00 |  |
| g. Apportionment percentage. Divide line 9c by line 9f .....   | 9g. | %  |  |

  

|  |      |    |  |
|--|------|----|--|
| 10. a. Gross receipts from corporate activities (see instructions) ..... | 10a. | 00 |  |
| 10. b. Apportioned gross receipts from FTEs .....                        | 10b. | 00 |  |

  

|   |     |    |  |
|---|-----|----|--|
| 11. <b>REQUIRED:</b> Total gross receipts for filing threshold purposes. Multiply line 10a by line 9g, and add line 10b ..... | 11. | 00 |  |
|---|-----|----|--|

## PART 1: CORPORATE INCOME TAX

Unitary Business Groups: Amounts reported for all members on Form 4897 must be summed and carried to the corresponding line on Form 4891.

|   |      |    |  |
|---|------|----|--|
| 12. Federal taxable income. (Amount includes agricultural activities. See instructions.) .....                              | 12.  | 00 |  |
| 13. Miscellaneous (see instructions) .....  | 13.  | 00 |  |
| 14. Adjustments due to decoupling of Michigan depreciation from IRC § 168(k). If adjustment is negative, enter as negative: |      |    |  |
| a. Net bonus depreciation adjustment .....  | 14a. | 00 |  |
| b. Gain/loss adjustment on sale of eligible depreciable asset(s) .....  | 14b. | 00 |  |
| c. Add lines 14a and 14b. If negative, enter as negative .....  | 14c. | 00 |  |
| 15. Add lines 12, 13 and 14c. If negative, enter as negative .....  | 15.  | 00 |  |
| 16. For a UBG, total group eliminations from business income (see instructions). All other filers, enter zero .....         | 16.  | 00 |  |
| 17. <b>Business Income.</b> Subtract line 16 from line 15. (UBGs, see instructions.) If negative, enter as negative .....   | 17.  | 00 |  |

### Additions to Business Income

|  |     |    |  |
|--|-----|----|--|
| 18. Interest income and dividends derived from obligations or securities of states other than Michigan .....       | 18. | 00 |  |
| 19. Taxes on or measured by net income including tax imposed under CIT .....                                       | 19. | 00 |  |
| 20. Any carryback or carryover of a federal net operating loss (enter as a positive number) .....                  | 20. | 00 |  |
| 21. Royalty, interest, and other expenses paid to a related person that is not a UBG member of this taxpayer ..... | 21. | 00 |  |
| 22. Expenses from the production of oil and gas, and/or minerals (see instructions) .....                          | 22. | 00 |  |
| 23. Miscellaneous (see instructions) .....   | 23. | 00 |  |
| 24. Total Additions to Income. Add lines 18 through 23 .....   | 24. | 00 |  |
| 25. <b>Corporate Income Tax Base After Additions.</b> Add lines 17 and 24. If negative, enter as negative .....    | 25. | 00 |  |

**PART 1: CORPORATE INCOME TAX (Continued)**

**Subtractions from Business Income**

|  |      |  |    |
|--|------|--|----|
| 26. Income from non-unitary FTEs (Enter loss as negative; include Form 4898; see instructions) .....   | 26.  |  | 00 |
| 27. Dividends and royalties received from persons other than U.S. persons and foreign operating entities .....   | 27.  |  | 00 |
| 28. Interest income derived from United States obligations .....   | 28.  |  | 00 |
| 29. Income from the production of oil and gas, and/or minerals (see instructions) .....  | 29.  |  | 00 |
| 30. Miscellaneous (see instructions) .....   | 30.  |  | 00 |
| 31. Total Subtractions from Income. Add lines 26 through 30 .....  | 31.  |  | 00 |
| 32. <b>Corporate Income Tax Base.</b> Subtract line 31 from line 25. If negative, enter as negative .....  | 32.  |  | 00 |
| 33. Apportioned Corporate Income Tax Base. Multiply line 32 by percentage on line 9g .....   | 33.  |  | 00 |
| 34. Apportioned Income from non-unitary FTEs from Form 4898 (see instructions).....  | 34.  |  | 00 |
| 35. Total apportioned Corporate Income Tax Base. Add line 33 and line 34 .....   | 35.  |  | 00 |
| 36a. Available CIT business loss carryforward (see instructions). Enter as positive.....   | 36a. |  | 00 |
| 36b. <input type="checkbox"/> Check if any loss on line 36a was acquired in this filing period in an IRC 381(a)(1) or (2) transaction (see instructions)                                       |      |  |    |
| 37. Subtract line 36a from line 35. If negative, enter here as negative. A negative number here is the available business loss carryforward to the next filing period (see instructions) ..... | 37.  |  | 00 |
| 38. <b>Corporate Income Tax Before Credit.</b> Multiply line 37 by 6% (0.06). If less than zero, enter zero .....  | 38.  |  | 00 |

**PART 2: TOTAL CORPORATE INCOME TAX**

|  |     |  |    |
|--|-----|--|----|
| 39. Small Business Alternative Credit (SBAC) from Form 4893, line 14 or line 18, whichever applies.....  | 39. |  | 00 |
| 40. <b>Tax Liability after SBAC.</b> Subtract line 39 from line 38 .....   | 40. |  | 00 |
| 41. <b>Tax Liability after CIT Historic Preservation Credit</b> from Form 5793, line 11. If less than or equal to \$100, enter zero. If apportioned or allocated gross receipts are less than \$350,000, enter zero (see instr.).. | 41. |  | 00 |
| 42. Total Recapture of Certain Business Tax Credits from Form 4902.....  | 42. |  | 00 |
| 43. Total Tax Liability. Add lines 41 and 42 .....   | 43. |  | 00 |

**PART 3: PAYMENTS AND TAX DUE**

UBGs include on lines 44 through 47 payments from all members as reported on Form 4897.

|   |     |  |    |
|---|-----|--|----|
| 44. Overpayment credited from prior period return (MBT or CIT) .....                                | 44. |  | 00 |
| 45. Estimated tax payments .....  | 45. |  | 00 |
| 46. Tax paid with request for extension .....   | 46. |  | 00 |
| 47. Michigan tax withheld or Flow-Through Entity credit (see instructions).....                     | 47. |  | 00 |
| 48. Research and Development Credit .....   | 48. |  | 00 |
| 49. Payment total. Add lines 44 through 48.....   | 49. |  | 00 |
| 50. <b>TAX DUE.</b> Subtract line 49 from line 43. 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. <b>PAYMENT DUE.</b> If line 50 is blank, go to line 55. Otherwise, add lines 50 through 53..... | 54. |  | 00 |

**PART 4: REFUND OR CREDIT FORWARD**

|  |     |  |    |
|--|-----|--|----|
| 55. Overpayment. Subtract lines 43, 51, 52 and 53 from line 49. If less than zero, leave blank (see instructions) .. | 55. |  | 00 |
| 56. <b>CREDIT FORWARD.</b> Amount on line 55 to be credited forward and used as an estimate for next CIT tax year... | 56. |  | 00 |
| 57. <b>REFUND.</b> Subtract line 56 from line 55.....  | 57. |  | 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)  | 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 54. Mail check and return to: Michigan Department of Treasury, PO Box 30804, Lansing MI 48909.