

2025 MICHIGAN Corporate Income Tax Amended Return

Issued under authority of Public Act 38 of 2011.

		MM-DD-YYYY			MM-DD-YYYY
1. Amended 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			Reason code for amending return (see instructions)		
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)			
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 (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. REQUIRED: Total gross receipts for filing threshold purposes. Multiply line 10a by line 9g, and add line 10b..		11.			00

PART 1: CORPORATE INCOME TAX — See instructions.

		A. As Originally Filed, Last Amended, or Audited	B. Correct Amount
12.	Federal taxable income. (Amount includes agricultural activities.).....	00	00
13.	Miscellaneous (see instructions)	00	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	00	00
b.	Gain/loss adjustment on sale of eligible depreciable asset(s).....	00	00
c.	Add lines 14a and 14b. If negative, enter as negative.....	00	00
15.	Add lines 12, 13 and 14c. If negative, enter as negative.....	00	00
16.	For a UBG, total group eliminations from business income (see instructions). All other filers, enter zero.	00	00
17.	Business Income. Subtract line 16 from line 15. If negative, enter as negative	00	00
Additions to Business Income			
18.	Interest income and dividends derived from obligations or securities of states other than Michigan	00	00
19.	Taxes on or measured by net income including tax imposed under CIT	00	00
20.	Any carryback or carryover of a federal net operating loss (enter as positive).	00	00
21.	Royalty, interest, and other expenses paid to a related person that is not a UBG member of this taxpayer	00	00
22.	Expenses from the production of oil and gas, and/or minerals (see instr.)....	00	00
23.	Miscellaneous (see instructions)	00	00
24.	Total Additions to Income. Add lines 18 through 23	00	00
25.	Corporate Income Tax Base After Additions. Add lines 17 and 24. If negative, enter as negative	00	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.
- 27. Dividends and royalties received from persons other than U.S. persons and foreign operating entities 27.
- 28. Interest income derived from United States obligations 28.
- 29. Income from the production of oil and gas, and/or minerals (see instructions) 29.
- 30. Miscellaneous (see instructions) 30.
- 31. Total Subtractions from Income. Add lines 26 through 30 31.
- 32. **Corporate Income Tax Base.** Subtract line 31 from line 25. If negative, enter as negative 32.
- 33. Apportioned Corporate Income Tax Base. Multiply line 32 by percentage on line 9g 33.
- 34. Apportioned Income from non-unitary FTEs from Form 4898 (see instructions)..... 34.
- 35. Total apportioned Corporate Income Tax Base. Add line 33 and line 34 35.
- 36a. Available CIT business loss carryforward (see instructions). Enter as positive 36a.

	A. As Originally Filed or Most Recently Amended		B. Correct Amount	
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36b. 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.
- 38. **Corporate Income Tax Before Credit.** Multiply line 37 by 6% (0.06). If less than zero, enter zero 38.

	00		00	
	00		00	

PART 2: TOTAL CORPORATE INCOME TAX

- 39. Small Business Alternative Credit (SBAC) from Form 4893, line 14 or line 18, whichever applies 39.
- 40. **Tax Liability after SBAC.** Subtract line 39 from line 38 40.
- 41. **Tax Liability after CIT Historic Preservation Credit** 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.
- 42. Total Recapture of Certain Business Tax Credits from Form 4902 42.
- 43. Total Tax Liability. Add lines 41 and 42 43.

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	00		00	
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	00		00	
	00		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.
- 45. Estimated tax payments..... 45.
- 46. Tax paid with request for extension 46.
- 47. Michigan tax withheld or Flow-Through Entity credit..... 47.
- 48. Research and Development Credit 48.

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	00		00	

Taxpayer FEIN

PART 3: PAYMENTS AND TAX DUE (Continued)

		B. Correct Amount
49. Amount paid with original return plus additional tax paid after original return was filed	49.	00
50. Payment total. Add line 44, column B, through line 48, column B, and line 49	50.	00
51. Overpayment, if any, received on the original return and/or amended return(s)	51.	00
52. Total payments available. Subtract line 51 from line 50	52.	00
53. TAX DUE. Subtract line 52 from line 43, column B. If less than zero, leave blank.....	53.	00
54. Underpaid estimate penalty and interest from Form 4899, line 38.....	54.	00
55. Annual Return Penalty (see instructions)	55.	00
56. Annual Return Interest (see instructions)	56.	00
57. PAYMENT DUE. If line 53 is blank, go to line 58. Otherwise, add lines 53 through 56.....	57.	00

PART 4: REFUND OR CREDIT FORWARD

58. Overpayment. Subtract lines 43, column B, and lines 54, 55 and 56 from line 52. If less than zero, leave blank (see instructions).....	58.	00
59. CREDIT FORWARD. Amount on line 58 to be credited forward and used as an estimate for next CIT tax year.	59.	00
60. REFUND. Subtract line 59 from line 58.....	60.	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		

WITHOUT PAYMENT. Mail return to:
Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT. Pay amount on line 57. 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.