Attachment 3

2025 MICHIGAN Corporate Income Tax Schedule of Shareholders and Officers

For all Corporations claiming the Small Business Alternative Credit

Issued under authority of Public Act 38 of 2011.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Taxpayer or DM Federal Employer Identification Number (FEIN)
Unitary Business Groups Only: Name of Unitary Business Group Member Reporting on This Form	Member Federal Employer Identification Number (FEIN)

PART 1: QUALIFYING DATA FOR THE SMALL BUSINESS ALTERNATIVE CREDIT.

Complete Part 2 and Part 3 before completing Part 1. See instructions for definition of active shareholder.

1. Compensation and director fees of active shareholders. Add amounts in Part 2, column L, for each active shareholder. Enter here and on Form 4893, line 7	1.		00
2. Compensation and director fees of officers. Add amounts in Part 2, column L, for each officer who is not an active shareholder. Enter here and on Form 4893, line 8	2.		00

PART 2: SHAREHOLDERS AND OFFICERS. See instructions.

3. A Identifying Number	B Name of shareholder (including corporation, trust, partnership, or family member who is a shareholder through attribution) or officer (Last, First, Middle)	C FEIN or Social Security Number	D Enter (X) if an officer	E % Stock directly owned	F % Stock with attribution	G % Stock from Col. F less any attribution between two active shareholders
				%	%	%
				%	%	%
				%	%	%

Taxpayer or DM FEIN
UBG Member FEIN

PART 2: SHAREHOLDERS AND OFFICERS — Continued

3. H Identifying Number	I Dividends (used to determine active shareholders)	J Salaries, wages and director fees	K Employee insurance plans, pensions, etc.	L Total compensation and director fees for officers and/or share-holders. Add columns J and K.	M Share of modified business income/loss	N Total shareholder/officer income. Add columns L and M.

If more space is needed to complete Part 2, include additional copies of Form 4894. Repeat the taxpayer name and FEIN at the top of every copy of page 1, and carry over the FEIN to the top of page 2. (See instructions.)

IMPORTANT NOTE ON COMPLETING THIS FORM: If filing this form for a short-period return, or if reporting a part-year shareholder or officer:

- Compensation, director fees, and dividends of each individual must be entered on this form as the actual amount received during the period.
- For purposes of determining the credit disqualifiers, compensation and director fees must be annualized.
- For purposes of determining active shareholders, compensation, director fees, and dividends must be annualized.

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Taxpayer or DM FEIN	
UBG Member FEIN	

PART 3: LIST OF FAMILY MEMBERS AND THEIR CORRESPONDING RELATIONSHIPS

Part 3 is used to report attributable family relationships between individual shareholders. An attributable family relationship is defined as either a spouse, parent, child, or grandchild. In Part 3, column O, list each individual shareholder from Part 2, using the same Identifying Number references from Part 2, column A. For each shareholder listed in column O:

- If an attributable family relationship exists with another shareholder, report that other shareholder's Identifying Number in the appropriate column, P through S.
- If no attributable family relationship exists between the shareholder in column O and any other shareholder, enter "X" in column T.

4. O Identifying Number	P Spouse	Q Parent	R Child	S Grandchild	T Enter (X) if No Attributable Relationship

If more space is needed to complete Part 3, include additional copies of Form 4894. Repeat the taxpayer name and FEIN at the top of every copy of page 1, and carry over the FEIN to the top of page 3. (See instructions.)

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