2025 Michigan Corporate Income Tax Unitary Business Group Affiliates Excluded from the Return of a Standard Taxpayer

Issued under authority of Public Act 38 of 2011.

Designated Member Name	Federal Employer Identification Number (FEIN)

List every C Corporation (or entity taxed federally as such), insurance company, or financial institution, with or without nexus, for which the "greater than 50%" ownership test of a Michigan Unitary Business Group (UBG) is satisfied, and which is not included on the combined standard return of the taxpayer. Using the reason codes for exclusion listed in the instructions, identify in column D why each entity is not included in the combined return. If any entity listed here is a member of an affiliated group that elects to file a consolidated return, attach a copy of federal Form 851.

1. **A** Number from Federal Form 851 (if applicable)	**B** Name	**C** FEIN	**D** Reason Code for Exclusion	**E** Enter (X) if Nexus with Michigan	**F** NAICS Code

If more space is needed, include additional copies of Form 4896. Repeat the Designated Member Name and FEIN at the top of every copy.