

# 2025 MICHIGAN Corporate Income Tax Data on Unitary Business Group Members

Issued under authority of Public Act 38 of 2011.

Complete a separate copy of this schedule for each standard taxpayer member of the UBG, with or without nexus.

1. Designated Member Name				2. Designated Member FEIN	
3. Member Name				4. Member FEIN	
5. Member Street Address				6a. <input type="checkbox"/> Check if a special sourcing formula for transportation services is used in the sourcing of Sales to MI	6b. <input type="checkbox"/> Check if a new member.
City	State	ZIP/Postal Code	Country Code		
7. Federal tax period included in return (MM-DD-YYYY).....		Beginning	Ending	9a. <input type="checkbox"/> Check if nexus with Michigan.	9b. <input type="checkbox"/> Check if member only by Affiliated Group Election.
8. If part-year member, enter membership dates (MM-DD-YYYY).....				10. NAICS (North American Industry Classification System) Code	

**Business and Capital Loss Carryforward** — Lines 11 and 12, enter as a positive number.

11. DM or new member: Available CIT business loss carryforward from previous period's CIT return (see instr.) ...	11.		00
12. Carryback or carryover of a capital loss .....	12.		00

**Sales and Gross Receipts**

13. Michigan sales. (If no Michigan sales, enter zero.) .....	13.		00
14. Proportionate Michigan sales from unitary Flow-Through Entities (FTEs) .....	14.		00
15. Michigan sales eliminations (see instructions) .....	15.		00
16. Total sales.....	16.		00
17. Proportionate total sales from unitary FTEs .....	17.		00
18. Total sales eliminations (see instructions) .....	18.		00
19a. Gross receipts from corporate activities (see instructions).....	19a.		00
19b. Group eliminations from gross receipts for this member (see instructions).....	19b.		00
20. Apportioned gross receipts from FTEs .....	20.		00

**Member Business Income**

21. Federal taxable income (Amount includes agricultural activities. See instructions.) .....	21.		00
22. Miscellaneous (see instructions) .....	22.		00
23. Adjustments due to decoupling of Michigan depreciation from IRC § 168(k). If negative, enter as negative:			
a. Net bonus depreciation adjustment.....	23a.		00
b. Gain/loss adjustment on sale of eligible depreciable asset(s).....	23b.		00
c. Add lines 23a and 23b. If negative, enter as negative.....	23c.		00
24. Group eliminations from business income for this member (see instructions) .....	24.		00
25. <b>Business Income.</b> Add lines 21, 22 and 23c, and subtract line 24. If negative, enter as negative .....	25.		00

**Additions to Business Income**

26. Interest income and dividends derived from obligations or securities of states other than Michigan.....	26.		00
27. Taxes on or measured by net income including tax imposed under CIT .....	27.		00
28. Any carryback or carryover of a federal net operating loss (enter as a positive number).....	28.		00
29. Royalty, interest, and other expenses paid to a related person that is not a member of this UBG .....	29.		00
30. Miscellaneous (see instructions) .....	30.		00

**Subtractions from Business Income**

31. Income from non-unitary FTEs (Enter loss as negative; include Form 4898; see instructions) .....	31.		00
32. Dividends and royalties received from persons other than U.S. persons and foreign operating entities .....	32.		00
33. Interest income derived from United States obligations .....	33.		00
34. Miscellaneous (see instructions) .....	34.		00

**Payments**

35. Overpayment credited from prior period return (MBT or CIT) .....	35.		00
36. Estimated tax payments .....	36.		00
37. Tax paid with request for extension .....	37.		00
38. Michigan tax withheld or Flow-Through Entity credit (see instructions).....	38.		00