Attachment 6

2025 Michigan Corporate Income Tax: Non-Unitary Relationships with Flow-Through Entities

(To report flow-through entities that are unitary with the taxpayer, see Form 4900)

Issued under authority of Public Act 38 of 2011.

A Corporate Income Tax (CIT) taxpayer is unitary with a flow-through entity if the CIT taxpayer owns or controls, directly or indirectly, more than 50% of the voting interests of the flow-through entity, and the parties have business activities that satisfy either a flow of value test or a business integration test.

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

IMPORTANT: If a flow-through entity (FTE) made a Michigan Business Tax (MBT) election and files an MBT return for its tax year that ends with or within the tax year of the CIT taxpayer (or for UBGs, the member) named above, **leave Column D and E blank for that FTE**.

A. Flow-Through Entity Name	B. FEIN	C. Distributive Share of Flow-Through Entity Income	D. Flow-Through Entity Apportionment Percentage	E. Apportioned Distributive Share of Flow-Through Entity Income (Loss)