

2025 MICHIGAN Corporate Income Tax Penalty and Interest Computation for Underpaid Estimated Tax

Issued under authority of Public Act 38 of 2011.

Taxpayer Name	Federal Employer Identification Number (FEIN)
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PART 1: ESTIMATED TAX REQUIRED

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|---|----|--|----|
| 1. Total Tax Liability from Form 4891, line 43; Form 4905, line 47; or Form 4908, line 24. (If amending, see instr.) .. | 1. | | 00 |
| 2. Required estimate amount. Enter 85% (0.85) of line 1..... | 2. | | 00 |

		A	B	C	D
3. ENTER THE PAYMENT DUE DATES (MM-DD-YYYY)	3.				
4. Divide amount on line 2 by 4, or by the number of quarterly returns required. If annualizing, enter the amount from Annualization Worksheet, line 59, page 2	4.				
CAUTION: Complete lines 5 - 13 one column at a time					
5. Prior year overpayment	5.		X X X X X	X X X X X	X X X X X
6. Estimated payments (see instructions).....	6.				
7. Enter amount, if any, from line 13 of the previous column.	7.	X X X X X			
8. Add lines 5, 6 and 7.....	8.				
9. Add amounts on lines 11 and 12 of the previous column and enter the result here	9.	X X X X X			
10. Subtract line 9 from line 8. If less than zero, enter zero. For column A only, enter the amount from line 8	10.				
11. Remaining underpayment from previous period. If amount on line 10 is zero, subtract line 8 from line 9 and enter result here. Otherwise, enter zero.....	11.	X X X X X			
12. If line 4 is greater than or equal to line 10, subtract line 10 from line 4 and enter it here. Then go to line 6 of the next column. Otherwise, go to line 13	12.				
13. If line 10 is greater than line 4, subtract line 4 from line 10 and enter it here. Then go to line 6 of next column	13.				

PART 2: FIGURING INTEREST

		A	B	C	D
14. TOTAL UNDERPAYMENT. Add lines 11 and 12.....	14.				
15. Enter due date for the next quarter or date tax was paid, whichever is earlier. In column D, enter the due date for the annual return or date tax was paid, whichever is earlier	15.				
16. Number of days from the date on line 3 to the date on line 15	16.				
17. No. of days on line 16 after 04-15-25 and before 07-01-25..	17.				
18. No. of days on line 16 after 06-30-25 and before 01-01-26..	18.				
19. No. of days on line 16 after 12-31-25 and before 07-01-26..	19.				
20. No. of days on line 16 after 06-30-26.....	20.				
21. <u>Number of days on line 17</u> x 9.47% (0.0947) x line 14.....	21.				
365					
22. <u>Number of days on line 18</u> x 8.66% (0.0866) x line 14.....	22.				
365					
23. <u>Number of days on line 19</u> x 8.48% (0.0848) x line 14.....	23.				
365					
24. <u>Number of days on line 20</u> x % x line 14.....	24.				
365					
25. Interest on underpayment. Add lines 21 through 24.....	25.				
26. Interest Due. Add line 25 columns A through D.....	26.				00

* Interest rate will be set at 1% above the adjusted prime rate for this period.

PART 3: FIGURING PENALTY

		A	B	C	D
27. Enter the amount from line 12.....	27.				
28. Payment due dates from line 3 (MM-DD-YYYY).....	28.				
29. Annual return due date or the date payment was made, whichever is earlier.....	29.				
30. Number of days from date on line 28 to date on line 29.....	30.				
31. If line 30 is greater than 0 but less than 61, multiply line 27 by 5% (0.05).....	31.				
32. If line 30 is greater than 60, but less than 91, multiply line 27 by 10% (0.10).....	32.				
33. If line 30 is greater than 90, but less than 121, multiply line 27 by 15% (0.15).....	33.				
34. If line 30 is greater than 120, but less than 151, multiply line 27 by 20% (0.20).....	34.				
35. If line 30 is greater than 150, multiply line 27 by 25% (0.25).....	35.				
36. Add lines 31 through 35.....	36.				
37. Total Penalty. Add line 36, columns A through D.....	37.				00
38. Total Penalty and Interest. Add lines 26 and 37. Enter here and on Form 4891, line 51; or Form 4905, line 56; or Form 4908, line 32. (If amending, see instructions.).....	38.				00

PART 4: ANNUALIZATION WORKSHEET FOR CORPORATE INCOME TAX

(If filing Form 4905, 4906, 4908 or 4909, see instructions.)

Complete worksheet if liability is not evenly distributed throughout the tax year.

		A First 3 Months	B First 6 Months	C First 9 Months	D Full 12 Months
39. Business Income.....	39.				
40. Additions.....	40.				
41. Add lines 39 and 40.....	41.				
42. Subtractions.....	42.				
43. Tax Base. Subtract line 42 from line 41.....	43.				
44. Apportioned Tax Base. Multiply line 43 by the apportionment percentage from Form 4891, line 9g.....	44.				
45. Apportioned income from non-unitary FTEs (see instr.).....	45.				
46. Add lines 44 and 45.....	46.				
47. CIT business loss carryforward.....	47.				
48. Subtract line 47 from line 46. If less than zero, enter zero.....	48.				
49. Tax Before Credit. Multiply line 48 by 6% (0.06).....	49.				
50. Nonrefundable Credit.....	50.				
51. Subtract line 50 from line 49. If less than zero, enter zero.....	51.				
52. Recapture of Certain Business Tax Credits.....	52.				
53. Net Tax Liability. Add line 51 and line 52.....	53.				
54. Annualization ratios.....	54.	4	2	1.3333	1
55. Annualized tax. Multiply line 53 by line 54.....	55.				
56. Applicable percentage.....	56.	21.25%	42.5%	63.75%	85%
57. Multiply line 55 by line 56.....	57.				
58. Combined amounts of line 59 from all preceding columns.....	58.	X X X X X			
59. ESTIMATE REQUIREMENTS BY QUARTER. Subtract line 58 from line 57. If less than zero, enter zero. Enter here and on page 1, line 4.....	59.				

NOTE: Totals on line 59 **must** equal the amount on line 2, page 1.