

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

(To report flow-through entities that are not unitary with the taxpayer, see Form 4898)

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. Unitary Business Groups, see instructions.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN)
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A Identifying Number	B Flow-Through Entity Name	C FEIN	D Enter (X) if Using a Special Sourcing Formula for Transportation Services	E % of this Entity Owned by the Taxpayer

Continue below using the same Identifying Number references from Column A in Column F.

F Identifying Number	G Michigan Sales	H Intercompany Eliminations from Michigan Sales	I Michigan Sales After Eliminations (Subtract Column H from Column G)	J Proportionate Michigan Sales (Multiply Column I by Percentage from Column E; see Instructions)

Continue below using the same Identifying Number references from Column A and Column F in Column K.

K Identifying Number	L Total Sales	M Intercompany Eliminations from Total Sales	N Total Sales After Eliminations (Subtract Column M from Column L)	O Proportionate Total Sales (Multiply Column N by Percentage from Column E; see instructions)

If more space is needed, include additional copies of Form 4900. Repeat the taxpayer name and FEIN at the top of every copy.