

This form cannot be used as an amended return; use the *CIT Amended Return for Financial Institutions* (Form 4909).

2025 MICHIGAN Corporate Income Tax Annual Return for Financial Institutions

Issued under authority of Public Act 38 of 2011.

(MM-DD-YYYY)

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1. Return is for calendar year 2025 or for tax year beginning:

and ending:

2a. Taxpayer Name or Designated Member (DM) if a UBG (print or type)				Federal Employer Identification Number (FEIN)		
2b. Top-tiered parent entity filing the Federal Financial Institutions Examination Council (FFIEC) report				Top-tiered parent entity FEIN		
2c. Street Address of Taxpayer or DM				7. Organization Type		
City	State	ZIP/Postal Code	Country Code	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> C Corp/ LLC C Corp	<input type="checkbox"/> S Corp/ LLC S Corp
3. Principal Business Activity			4. NAICS Code		8a. Affiliated Group Election year (MM-DD-YYYY) (see instructions)	
5. Business Start Date in Michigan		6. If a Final Return, Enter Effective End Date		8b. <input type="checkbox"/> Check if filing Michigan Unitary Business Group (UBG) return. (Include Form 4910.)		

9. Apportionment Calculation:	a. Michigan Gross Business (if no Michigan Gross Business, enter zero)..	9a.	00
	b. Total Gross Business.....	9b.	00
	c. Apportionment Percentage. Divide line 9a by line 9b.....	9c.	%

PART 1: FRANCHISE TAX

10. Total Equity Capital. If less than zero, enter zero	10.		00
11. Average daily book value of Michigan obligations. If less than zero, enter zero	11.		00
12. Average daily book value of U.S. obligations. If less than zero, enter zero.....	12.		00
13. Subtotal. Add lines 11 and 12.....	13.		00
14. (Net Capital) Subtract line 13 from line 10.....	14.		00
15. Authorized insurance company subsidiary: enter actual capital fund amount.....	15.		00
16. Minimum regulatory amount required.....	16.		00
17. Multiply line 16 by 125% (1.25)	17.		00
18. Enter the lesser of line 15 or line 17	18.		00
19. Tax Base (Net Capital for Current Taxable Year). Subtract line 18 from line 14	19.		00
20. Apportioned Tax Base. Multiply line 19 by percentage on line 9c	20.		00
21. Multiply line 20 by 0.29% (0.0029)	21.		00
22. Tax Liability after CIT Historic Preservation Credit from Form 5793, line 11. If less than or equal to \$100, enter zero	22.		00
23. Total Recapture of Certain Business Tax Credits from Form 4902.....	23.		00
24. Total Tax Liability. Add lines 22 and 23	24.		00

Taxpayer FEIN

PART 2: PAYMENTS AND TAX DUE

25. Overpayment credited from prior return (MBT or CIT)	25.		00
26. Estimated tax payments	26.		00
27. Tax paid with request for extension	27.		00
28. Michigan tax withheld or Flow-Through Entity credit (see instructions).....	28.		00
29. Research and Development Credit	29.		00
30. Total Payments. Add lines 25 through 29	30.		00
31. TAX DUE. Subtract line 30 from line 24. If less than zero, leave blank.....	31.		00
32. Underpaid estimate penalty and interest from Form 4899, line 38.....	32.		00
33. Annual Return Penalty (see instructions)	33.		00
34. Annual Return Interest (see instructions)	34.		00
35. PAYMENT DUE. If line 31 is blank, go to line 36. Otherwise, add lines 31 through 34.....	35.		00

PART 3: REFUND OR CREDIT FORWARD

36. Overpayment. Subtract lines 24, 32, 33 and 34 from line 30. If less than zero, leave blank (see instructions).....	36.		00
37. CREDIT FORWARD. Amount on line 36 to be credited forward and used as an estimate for next tax year ..	37.		00
38. REFUND. Subtract line 37 from line 36.....	38.		00

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's PTIN, FEIN or SSN	
Authorized Signature for Tax Matters		Preparer's Business Name (print or type)	
Authorized Signer's Name (print or type)	Date	Preparer's Business Address and Telephone Number (print or type)	
Title	Telephone Number		

Return is due April 30 or on or before the last day of the 4th month after the close of the tax year.

WITHOUT PAYMENT - Mail return to:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT - Pay amount on line 35 and mail check and return to:

Michigan Department of Treasury
PO Box 30804
Lansing MI 48909

Make check payable to "State of Michigan." Print taxpayer's FEIN, the tax year, and "CIT" on the front of the check. Do not staple the check to the return.