

# 2025 MICHIGAN Corporate Income Tax Amended Return for Financial Institutions

Issued under authority of Public Act 36 of 2007.

				(MM-DD-YYYY)			(MM-DD-YYYY)
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 MI	6. If Final Return, Effective End Date	Reason code for amending		8b. <input type="checkbox"/> Check if filing Michigan Unitary Business Group (UBG) return. (Include Form 4910.)			

<b>9. Apportionment Calculation:</b>	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

		A. As Originally Filed, Last Amended, or Audited	B. Correct Amount
10. Total Equity Capital. If less than zero, enter zero .....	10.	00	00
11. Average daily book value of MI obligations. If less than zero....	11.	00	00
12. Average daily book value of U.S. obligations. If less than zero ...	12.	00	00
13. Subtotal. Add lines 11 and 12.....	13.	00	00
14. (Net Capital) Subtract line 13 from line 10.....	14.	00	00
15. Authorized insurance company subsidiary: enter actual capital fund amount	15.	00	00
16. Minimum regulatory amount required.....	16.	00	00
17. Multiply line 16 by 125% (1.25) .....	17.	00	00
18. Enter the lesser of line 15 or line 17 .....	18.	00	00
19. Tax Base (Net Capital for Current Taxable Year). Subtract line 18 from line 14 .....	19.	00	00
20. Apportioned Tax Base. Multiply line 19 by percentage on line 9c .....	20.	00	00
21. Multiply line 20 by 0.29% (0.0029) .....	21.	00	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	00
23. Total Recapture of Certain Business Tax Credits from Form 4902 .....	23.	00	00
24. <b>Total Tax Liability.</b> Add lines 22 and 23 .....	24.	00	00

Taxpayer FEIN

**PART 2: PAYMENTS AND TAX DUE**

		A. As Originally Filed, Last Amended, or Audited		B. Correct Amount	
25.	Overpayment credited from prior period return (MBT or CIT) .....	00		00	
26.	Estimated tax payments .....	00		00	
27.	Tax paid with request for extension .....	00		00	
28.	Michigan tax withheld or Flow-Through Entity credit .....	00		00	
29.	Research and Development Credit .....	00		00	
30.	Amount paid with original return plus additional tax paid after original return was filed .....			00	
31.	<b>Total Payments.</b> Add line 25, column B, through line 29, column B, and line 30 .....			00	
32.	Overpayment, if any, received on the original return and/or amended return(s) .....			00	
33.	<b>Total payments available.</b> Subtract line 32 from line 31 .....			00	
34.	<b>TAX DUE.</b> Subtract line 33 from line 24, column B. If less than zero, leave blank .....			00	
35.	Underpaid estimate penalty and interest from Form 4899, line 38 .....			00	
36.	Annual Return Penalty (see instructions) .....			00	
37.	Annual Return Interest (see instructions) .....			00	
38.	<b>PAYMENT DUE.</b> If line 34 is blank, go to line 39. Otherwise, add lines 34 through 37 .....			00	

**PART 3: REFUND OR CREDIT FORWARD**

	39. <b>Overpayment.</b> Subtract line 24, column B, and lines 35, 36 and 37 from line 33. If less than zero, leave blank (see instructions) .....			00	
40.	<b>CREDIT FORWARD.</b> Amount on line 39 to be credited forward and used as an estimate for next tax year .....			00	
41.	<b>REFUND.</b> Subtract line 40 from line 39 .....			00	

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> 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		

**WITHOUT PAYMENT** - Mail return to:

Michigan Department of Treasury  
PO Box 30803  
Lansing MI 48909

**WITH PAYMENT** - Pay amount on line 38 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.