

2025 MICHIGAN Schedule of Corporate Income Tax Liability for a Michigan Business Tax Filer

Issued under authority of Public Act 36 of 2007 and PA 39 of 2011.

Taxpayer Name (print or type)	Federal Employer Identification Number (FEIN)
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PART 1: APPORTIONMENT CALCULATION

1. Michigan sales of the taxpayer. (If no Michigan sales, enter zero).....	1.		00
2. Total sales of the taxpayer.....	2.		00
3. Apportionment percentage. Divide line 1 by line 2.....	3.		%

PART 2: BUSINESS INCOME TAX

4. Federal taxable income from federal Form 1120 (Includes ag activities. Non-C Corporations, see instructions.)	4.		00
5. This line is no longer in use. Skip to line 6.....	5.	XXXXXXXXXX	00
6. Miscellaneous (see instructions).....	6.		00
7. Adjustments due to decoupling of Michigan depreciation from IRC § 168(k). If adjustment is negative, enter as negative:			
a. Net bonus depreciation adjustment	7a.		00
b. Gain/loss adjustment on sale of eligible depreciable asset(s).....	7b.		00
c. Add lines 7a and 7b. If negative, enter as negative.....	7c.		00
8. Add lines 4, 6 and 7c. If negative, enter as negative.....	8.		00
9. For a Unitary Business Group (UBG), total group eliminations from business income. (See instructions.) All other filers, enter zero.....	9.		00
10. Business Income. All filers, subtract line 9 from line 8. If negative, enter as negative.....	10.		00

Additions to Business Income

11. Interest income and dividends derived from obligations or securities of states other than Michigan.....	11.		00
12. Taxes on or measured by net income, including CIT (see instructions)	12.		00
13. Any carryback or carryover of a federal net operating loss (enter as a positive number).....	13.		00
14. Royalty, interest, and other expenses paid to a related person that is not a UBG member of this taxpayer	14.		00
15. Miscellaneous (see instructions)	15.		00
16. Total Additions to Income. Add lines 11 through 15.....	16.		00
17. Corporate Income Tax Base After Additions. Add lines 10 and 16. If negative, enter as negative.....	17.		00

Subtractions from Business Income

18. Income from non-unitary FTEs (Enter loss as negative)	18.		00
19. Dividends and royalties received from persons other than U.S. persons and foreign operating entities	19.		00
20. Interest income derived from United States obligations	20.		00
21. Miscellaneous (see instructions)	21.		00
22. Total Subtractions from Income. Add lines 18 through 21	22.		00
23. Corporate Income Tax Base. Subtract line 22 from line 17. If negative, enter as negative	23.		00
24. Apportioned Corporate Income Tax Base. Multiply line 23 by percentage from line 3	24.		00
25. Apportioned income from non-unitary FTEs and pro forma CIT business loss carryforward.....	25.		00
26. Add line 24 and line 25. If negative, enter zero	26.		00
27. Corporate Income Tax Before Credit. Multiply line 26 by 6% (0.06). If apportioned or allocated gross receipts are less than \$350,000, enter zero	27.		00

Taxpayer FEIN

PART 3: TOTAL CORPORATE INCOME TAX

28. Small Business Alternative Credit (see instructions).....	28.		00
29. Tax Liability after the Small Business Alternative Credit. Subtract line 28 from line 27.....	29.		00

PART 4: CERTIFICATED AND RECAPTURED CREDITS

30. Certificated Nonrefundable Credits from Form 4947, line 11	30.		00
31. Subtract line 30 from line 29. If less than zero, enter zero	31.		00
32. Recapture of Certain Business Tax Credits for CIT from Form 4947, line 28.....	32.		00
33. Total Tax Liability. Add line 31 and line 32	33.		00
34. Certificated Refundable Credits from Form 4947, line 39	34.		00
35. Subtract line 34 from line 33. If negative, enter as negative.....	35.		00

PART 5: MBT CALCULATION TO COMPARE AGAINST CIT

36. Total MBT Liability after Recapture from Form 4567, line 57	36.		00
37. Refundable Credits from Form 4574, line 23.....	37.		00
38. MBT Liability after Refundable Credits. Subtract line 37 from line 36. If less than zero, enter as a negative number. A negative number here represents an overpayment.....	38.		00
39. If line 35 is greater than line 38, enter the difference. If line 38 is greater than or equal to line 35, enter zero. Carry to Form 4567, line 58. (See examples below.)	39.		00

EXAMPLES

1. If both lines 38 and 35 are tax due:
 - Example A: Line 38 = \$100; line 35 = \$300; enter 200 on line 39
 - Example B: Line 38 = \$300; line 35 = \$100; enter 0 on line 39
2. If both lines 38 and 35 are overpayments
 - Example C: Line 38 = (\$700); line 35 = (\$400); enter 300 on line 39
 - Example D: Line 38 = (\$400); line 35 = (\$700); enter 0 on line 39
3. Of lines 38 and 35, if one is tax due and one is an overpayment
 - Example E: Line 38 = (\$500); line 35 = \$200; enter 700 on line 39
 - Example F: Line 38 = \$200; line 35 = (\$500); enter 0 on line 39