

2012 Insurance Company Amended Return for Corporate Income and Retaliatory Taxes

Issued under authority of Public Act 38 of 2011.

1. Company Name				2. Federal Employer Identification Number (FEIN)	
Address (Number, Street)				3. <input type="checkbox"/> Check if Foreign Insurer	Reason code for amending (see instr.)
City	State	ZIP/Postal Code	Country Code		

GROSS DIRECT PREMIUMS WRITTEN IN MICHIGAN

		A. As Originally Filed or Previously Amended	B. Correct Amount
5.	Gross direct premiums written in Michigan.....	00	00
6.	Premiums on policies not taken.....	00	00
7.	Returned premiums on canceled policies.....	00	00
8.	Receipts on sales of annuities.....	00	00
9.	Receipts on reinsurance assumed (see instructions).....	00	00
10.	Add lines 6 through 9.....	00	00
11.	Direct Premiums Written in Michigan. Subtract line 10 from line 5. If less than zero, enter zero.....	00	00

DISABILITY INSURANCE EXEMPTION

12.	Disability insurance premiums written in Michigan, not including credit or disability income insurance, OR \$190,000,000, whichever is less.....	00	00
13.	Gross direct premiums from all lines of insurance carrier services received everywhere.....	00	00
14.	Phase out.....	280,000,000	280,000,000
15.	Subtract line 14 from line 13. If less than zero, enter zero.....	00	00
16.	Exemption reduction. Multiply line 15 by 2.....	00	00
17.	Subtract line 16 from line 12. If less than zero, enter zero.....	00	00
18.	Adjusted Tax Base. Subtract line 17 from line 11.....	00	00
19.	Corporate Income Tax Before Credits. Multiply line 18 by 1.25% (0.0125).....	00	00

CREDITS

20.	Enter amounts paid from 1/1/2011 to 12/31/2011 to each of the following:		
a.	Michigan Workers' Compensation Placement Facility.....	20a.	00
b.	Michigan Basic Property Insurance Association.....	20b.	00
c.	Michigan Automobile Insurance Placement Facility.....	20c.	00
d.	Property and Casualty Guaranty Association.....	20d.	00
e.	Michigan Life and Health Insurance Guaranty Association.....	20e.	00
21.	Add lines 20a through 20e.....	21.	00
22.	a. Michigan Examination Fees.....	22a.	00
	b. Credit. Multiply line 22a by 50% (0.50).....	22b.	00
23.	Tax liability before recapture. Subtract lines 21 and 22b from line 19.....	23.	00
24.	Recapture. Enter amount from Form 4902, line 22.....	24.	00
25.	Total Michigan Tax. Add lines 23 and 24.....	25.	00

WITHOUT PAYMENT: Mail return to:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT: Pay amount on line 55 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.

Instructions for an amended CIT return

Forms 4892, 4906 and 4909

Purpose

To calculate and file an amended Corporate Income Tax (CIT) return.

Standard taxpayers will file the *CIT Amended Return* (Form 4892); insurance companies will file the *Insurance Company Amended Return for Corporate Income and Retaliatory Taxes* (Form 4906); and financial institutions will file *CIT Amended Return for Financial Institutions* (Form 4909).

Amending a Return

To amend a current or prior year annual return, use the amended return that is applicable for that year and taxpayer type.

Include all schedules filed with the original return, even if not amending that schedule. Do not include a copy of the original return with your amended return.

Current and past year forms are available on Treasury’s Web site at www.michigan.gov/treasuryforms.

To amend a return to claim a refund, file within four years of the due date of the original return (including valid extensions). Interest will be paid beginning 45 days after the claim is filed or the due date, whichever is later.

If amending a return to report a deficiency, penalty and interest may apply from the due date of the original return.

If any changes are made to a federal income tax return that affect CIT tax base, filing an amended return is required. To avoid penalty, file the amended return within 120 days after the final determination by the IRS.

Line-by-Line Instructions

In most cases, the lines on the amended return match the lines on the originally filed return. Unless otherwise noted, use the instructions for the original return to complete the amended return. Follow the instructions for the *CIT Annual Return* (Form 4891) to complete Form 4892; follow the instructions for the *Insurance Company Annual Return for Corporate Income and Retaliatory Taxes* (Form 4905) to complete Form 4906; and follow the instructions for the *CIT Annual Return for Financial Institutions* (Form 4908) to complete Form 4909.

Reason code for amending return: Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1. Also include a document providing additional detail on that reason.

REASON CODE FOR AMENDING RETURN	
01	Amending a federal return.
02	Federal audit.
03	Response to a Michigan Notice of Adjustment.
04	Claiming a previously unclaimed credit or payment.

05	Original return missing information/incomplete form.
06	Correcting information/figures originally reported.
07	UBGs: Adding or deleting member(s).
08	Due to litigation.
20	Other. Include a separate document explaining the reason for amending the return.

“As Originally Filed or Previously Amended” and “Correct Amount”: Where the amended return provides a Column A titled “As Originally Filed or Previously Amended,” provide the amount that was used on the taxpayer’s most recent return that the new return will amend. Put the amended amounts in Column B, “Correct Amount.”

NOTE for Standard Taxpayers: On lines 9 through 11, complete only with amended numbers.

NOTE for Insurance Companies: On lines 26 through 39, columns A and B, complete using only the amended numbers.

NOTE for Financial Institutions: On line 9, and lines 10 through 16, columns A through E, complete using only the amended numbers.

Amount paid with original return plus additional tax paid after original return was filed: Enter all payments made with the original return and all previous returns, as well as additional payments made after those returns were filed.

Overpayment, if any, received on the original return or previous amended return: Enter the overpayment received (refund received plus credit forward created) on the original return and all previous returns.

Mailing Addresses

Mail the amended return, and all necessary schedules, to:

With payment:

Michigan Department of Treasury
PO Box 30804
Lansing MI 48909

Without payment:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

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