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 Empl	2. Federal Employer Identification Number (FEIN)						
Addre	ess (Number, Street)				3. Check	if Reason	code for amending (see instr.)					
City		State	ZIP/Postal Code	Country Cod	e 4. State of Incor	poration (use 2 lette	er abbreviation)					
GRO	DSS DIRECT PREMIUMS WR	ITTEN	IN MICHIGAN	Γ	A. As Origina or Previously A		B. Correct Amount					
5.	Gross direct premiums written in Mi	chigan		5.		00	00					
6.	Premiums on policies not taken			6.		00	00					
7.	Returned premiums on canceled po	licies		7. 🗌		00	00					
8.	Receipts on sales of annuities			8.		00	00					
9.	Receipts on reinsurance assumed	see instr	uctions)	9.		00	00					
10.	Add lines 6 through 9			10.		00	00					
11.	Direct Premiums Written in Michi If less than zero, enter zero	_				00	00					
DISA	ABILITY INSURANCE EXEM	PTION		_								
12.	Disability insurance premiums writted isability income insurance, OR \$15					00	00					
13.	Gross direct premiums from all line received everywhere			13.		00	00					
14.	Phase out			14.	280,00	00,000 00	280,000,000 00					
15.	Subtract line 14 from line 13. If less	s than ze	o, enter zero	15.		00	00					
16.	Exemption reduction. Multiply line 1	5 by 2		16.		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	18.		00	00					
19.	. Corporate Income Tax Before Credits. Multiply line 18 by 1.25% (0.0125)			19.		00	00					
CRE	DITS											
20.	Enter amounts paid from 1/1/2011 t	o 12/31/2	011 to each of the follow	wing:								
	a. Michigan Workers' Compensati	on Place	ment Facility	20a.		00	00					
	b. Michigan Basic Property Insura	nce Asso	ciation	20b.		00	00					
	c. Michigan Automobile Insurance	Placeme	ent Facility	20c.		00	00					
	d. Property and Casualty Guarant	y Associa	tion	20d.		00	00					
	e. Michigan Life and Health Insura	ance Gua	ranty Association	20e.		00	00					
21.	1. Add lines 20a through 20e			21.		00	00					
22.	•			_		00	00					
	b. Credit. Multiply line 22a by 50%	' '				00	00					
23.	Tax liability before recapture. Subtra					00	00					
24.	Recapture. Enter amount from Forr					00	00					
25.	Total Michigan Tax. Add lines 23 a	nd 24		25		[00]	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.

Taxpayer FEIN						

Foreign and alian incurers som	alata linaa 26 through 40. Damaatia in	nurses akin lines 26 through 40, and go to line 44
roreign and allen insurers com	piete iines 26 through 40. Domestic ins	surers skip lines 26 through 40, and go to line 41.

TAXE	ES — For lines 26 through 39, enter the "Correct Amo	ount" only.		— State of Incorporation	<u> </u>		В.	 _ Micl	nigan		
	State of incorporation tax	· -		<u> </u>		XX			XX	X	X
27.	Michigan Tax from line 25		\overline{X}	$\langle X X X X X X \rangle$							
FEES	S AND ASSESSMENTS										
28.	Annual statement filing fee	28.									25
29.	Certificate of Authority renewal fee	29.				\overline{X}	X	\overline{X}	\overline{X}	\overline{X}	X
30.	Certificate of Compliance	30.				\overline{X}	X	\overline{X}	\overline{X}	\overline{X}	X
31.	Certificate of Deposit	_				\overline{X}	X	\overline{X}	\overline{X}	\overline{X}	X
32.	Certificate of Valuation					\overline{X}	X	\overline{X}	\overline{X}	\overline{X}	X
33.	Enter total of other fees paid in the state of incorporation. Attach a detailed schedule of fees	33.									
34.	Fire Marshall Tax	-				XX	X	\overline{X}	XX	\overline{X}	X
35.	Second Injury Fund										
36.	Silicosis and Dust Disease Fund										
37.	Safety Education and Training Fund										
38.	Enter total of all other assessments. Attach a detailed sche of assessments	edule									
39.	Total Taxes, Fees and Assessments. Add lines 26 through										
				A. As Originally File or Previously Amend	ed ded		В.	Correc	et Amo	unt	
40.	Retaliatory Amount. Subtract line 39, column B, from colum	nn A.									
	If less than zero, enter zero		40.		00	<u> </u>					00
41.	Total Tax Liability. Add lines 25 and 40. Domestic insurers from line 25		41.		00						00
PAY	MENTS AND TAX DUE										
42.	Overpayment credited from prior return		42.		00						00
43.	Estimated tax payments				00						00
44.	Flow-Through Withholding payments				00						00
45.	Tax paid with request for extension				00						00
46.	Workers' Disability Supplemental Benefit (WDSB) Credit (atta				00						00
47.	Amount paid with original return plus additional tax paid after			filed							00
48.	Total Payments. Add lines 42 through 47	-									00
49.	Overpayment, if any, received on the original return or prev										00
50.	Subtract line 49 from line 48	•									00
51.	TAX DUE. Subtract line 50 from line 41, column B. If less the										00
51. 52.	Underpaid estimate penalty and interest from Form 4899, li					-					00
53.	Penalty (see instructions)					-					00
											00
	Interest (see instructions)					<u> </u>					00
55.	PAYMENT DUE. If line 51 is blank, go to line 56. Otherwise RPAYMENT, REFUND OR CREDIT FORWARD		2, 53	and 54	၁၁.	L					100
56.	Overpayment. Subtract lines 41, column B, 52, 53 and 54 from		han za	ora, lagya blank (saa instr.)) 56.						00
											00
57.	CREDIT FORWARD. Amount on line 56 to be credited forware REFUND. Subtract line 57 from line 56			•		<u> </u>					\neg
58.	REFUND. Subtract line 57 from line 56				58.	L					00
Taxp this re	Dayer Certification. I declare under penalty of perjury that the eturn and attachments is true and complete to the best of my knowled	information in dge.		parer Certification. 1 on is based on all information						at this	í
			Prepa	arer's PTIN, FEIN or SSN							
	By checking this box, I authorize Treasury to discuss my return with	n my preparer.									
Autho	orized Signature for Tax Matters		Prepa	arer's Business Name (print o	or type)						
Autho	orized Signer's Name (print or type)	э	Prepa	arer's Business Address and	Telepho	ne Nun	nber (print o	r type)		
Title	Telephone Number										

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.