

# 2016 Michigan Flow-Through Withholding Opt-Out Schedule

Issued under authority of Public Act 38 of 2011 and PA 15 of 2013.

Flow-Through Entity (FTE) Name	FTE Federal Employer Identification Number (FEIN)
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A Member Information			B FEIN	C Tentative Distributive Share of Business Income
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		
Name				
Address				
City	State	ZIP/Postal Code		

If more space is needed, include additional copies of Form 4920. Repeat the taxpayer name and FEIN at the top of every copy.

# Instructions for Form 4920

## Michigan Flow-Through Withholding Opt-Out Schedule

If more space is needed, flow-through entities should go online to [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to print additional pages. Repeat the flow-through entity Name and FEIN at the top of each page. All pages must be submitted as part of a valid return.

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### Purpose

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To report the members of the flow-through entity that have opted out of withholding on their distributive shares of income by providing the flow-through entity with an exemption certificate, thereby relieving the flow-through entity of its obligation to withhold on that member for the tax year. The member must provide the flow-through entity with a valid *Certification of Exemption for Flow-Through Withholding Payments* (Form 4912) or any comparable document containing the same information.

For purposes of this form, *member* means a flow-through entity's C corporation or other flow-through entity members. The term excludes non-resident individuals.

Under PA 158 of 2016, Flow-Through Withholding is no longer required for FTEs with tax years beginning after June 30, 2016. Treasury will no longer support the processing of forms or withholding payments for FTEs with tax years beginning after that date.

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### General Instructions

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Enter on this form each member of a flow-through entity that has submitted an exemption certificate to the flow-through entity. If more space is needed to report all of the members that have submitted exemption certificates, include additional copies of Form 4920. Include at the top of each Form 4920 the name and Federal Employer Identification Number (FEIN) of the flow-through entity filing this *Annual Flow-Through Withholding Reconciliation Return* (Form 4918).

#### **Flow-through entities that are unitary with a CIT taxpayer:**

If the flow-through entity has received an exemption certificate from a CIT taxpayer that is unitary with the flow-through entity, enter the information for that CIT taxpayer first. If more than one copy of Form 4920 is required, do not repeat member information on subsequent pages.

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### Column by Column Instructions

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**Column A:** Enter the name, address, city, state, and ZIP code of the member as it is entered on the exemption certificate submitted by the member.

**Column B:** Enter the member's FEIN as it appears on the exemption certificate submitted by the member.

**Column C:** Enter the member's share of the flow-through entity's tentative distributive share of business income.

***Include completed Form 4920 as part of the tax return filing.***