2024 MICHIGAN Corporate Income Tax Amended Return for Financial Institutions

Issued under authority of Public Act 36 of 2007.

1. Return is for calendar year 2024 or for tax year beginning: (MM-DD-YYYY) _____ and ending: (MM-DD-YYYY) _____

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

☐ Fiduciary ☐ C Corp/ LLC C Corp ☐ S Corp/ LLC S Corp

City | State | ZIP/Postal Code | Country Code

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. ☐ Check if filing Michigan Unitary Business Group (UBG) return. (Include Form 4910.)

9. **Apportionment Calculation:**
   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 or Most Recently Amended	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, enter zero....	11. ____ 00	____ 00
12. Average daily book value of U.S. obligations. If less than zero, enter 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. **Total Tax Liability.** Add lines 22 and 23	24. ____ 00	____ 00

+ 0000 2024 44 01 27 8

Taxpayer FEIN [   ]

PART 2: PAYMENTS AND TAX DUE

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

PART 3: REFUND OR CREDIT FORWARD

38. Overpayment. Subtract line 24, column B, and lines 34, 35 and 36 from line 32. If less than zero, leave blank (see instructions) ..... 38.		00
39. **CREDIT FORWARD**. Amount on line 38 to be credited forward and used as an estimate for next tax year ..... 39.		00
40. **REFUND.** Subtract line 39 from line 38 ..... 40.		00

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*	**Preparer Certification.** *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*
[ ] 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 37 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.

+ 0000 2024 44 02 27 6

Instructions for an amended Corporate Income Tax 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 tax year and taxpayer type.

Include all schedules and attachments filed with the original return, even if not amending them. **Do not** include a copy of the original return with the amended return.

Current and previous tax year forms are available 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 in accordance with MCL 206.687(2).

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.

Federal Employer Identification Number (FEIN): The taxpayer FEIN entered on line 3 must be entered in the Taxpayer FEIN field at the top of each succeeding page of the amended form.

Reason code for amending return: Using the following table, select the two-digit code that best represents the reason for amending the return. Enter the code in the "Reason code for amending field" at the top of page 1. Include additional explanation on a separate sheet of paper and attach it to the amended return.

REASON CODE FOR AMENDING RETURN	
Include additional information on a separate sheet explaining the reason for amending the return.	
01	Amended 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	**Unitary Business Groups**: Adding or deleting member(s).
08	Due to litigation.
09	Partnership Audit Adjustment (PAA)
20	Other.

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 for this tax year, as well as additional payments made after those returns were filed.

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

Standard Taxpayers Only

"As Originally Filed or Most Recently Amended" and "Correct Amount": Where the amended return provides a Column A titled "As Originally Filed or Most Recently 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: On lines 9 through 11, complete only with amended numbers.

Insurance Companies and Financial Instituions

Insurance Companies will complete all lines of an amended return **using only amended numbers**. Financial filers will complete an amended return with entries **for both the original and amended figures** as directed. Taxpayers must file using the appropriate amended return.