

2004 MICHIGAN Single Business Tax Annual Return

2004
SCHEMA DRAFT C-8000
9/10/04

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2004 or for the following tax year Beginning Date: month <input type="text"/> year <input type="text"/> Ending Date: month <input type="text"/> year <input type="text"/>		5. Federal Employer Identification Number (FEIN) or TR Number <input type="text"/>	
2. Name (Type or Print) DBA <input type="text"/> Street Address <input type="text"/> City, State, ZIP Code <input type="text"/>		6. If discontinued, enter effective date <input type="text"/> 7. Business Start Date <input type="text"/> 8. Principal Business Activity <input type="text"/>	
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number <input type="text"/>		9. Organization Type (check one) a. <input type="checkbox"/> Individual b. <input type="checkbox"/> Fiduciary c. <input type="checkbox"/> Professional Corporation d. <input type="checkbox"/> S Corporation e. <input type="checkbox"/> Other Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership g. <input type="checkbox"/> Limited Liability Company-Corporation	
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>			

10. Gross receipts **▶ 10.** _____
11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **▶ 11.** _____

COMPENSATION

12. Salaries, wages and other payments to employees **▶ 12.** _____
13. Employee insurance plans - health, life **▶ 13.** _____
14. Pension, retirement, profit sharing plans **▶ 14.** _____
15. Other payments - supplemental unemployment benefit trust, etc **▶ 15.** _____
16. Total Compensation. Add lines 12 - 15 **▶ 16.** _____

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **▶ 17.** _____
18. Taxes imposed on or measured by income (e.g., city, state, foreign) **▶ 18.** _____
19. Single business tax **▶ 19.** _____
20. Dividends, interest and royalty expenses **▶ 20.** _____
21. Capital loss carryover or carryback **▶ 21.** _____
22. Net operating loss carryover or carryback **▶ 22.** _____
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **▶ 23.** _____
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see instructions **▶ 24.** _____
25. Losses from partnerships. Account No. _____ **▶ 25.** _____
26. Total Additions. Add lines 17 - 25 **▶ 26.** _____
27. Subtotal. Add lines 11, 16 and 26 **▶ 27.** _____

SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **▶ 28.** _____
29. Capital losses not deducted in arriving at business income **▶ 29.** _____
30. Income from partnerships included in business income, Account No. _____ **▶ 30.** _____
31. Total Subtractions. Add lines 28 - 30 **▶ 31.** _____

TAX BASE

32. Tax Base. Subtract line 31 from line 27 **▶ 32.** _____
33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **▶ 33.** _____

62. PAYMENT. Enter amount from page 2, line 58.....	PAY THIS AMOUNT ▶ 62. _____
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WITHOUT PAYMENT - Mail return to:

 Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

WITH PAYMENT - Pay amount on line 62 and mail check and return to:

 Michigan Department of Treasury
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____

STATUTORY EXEMPTION - Complete and attach Form C-8043, *Statutory Exemption Schedule*.

39. Allowable statutory exemption, from C-8043, line 16 39. _____

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. 40. _____

REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____

Check the method being used: ▶ **Compensation Reduction** OR ▶ **Gross Receipts Reduction**

42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used, enter the amount from C-8000S, line 14 42. _____

43. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) ▶ 43. _____

If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.

44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____

The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____

47. Nonrefundable credits from C-8000MC, line 82 47. _____

48. Add lines 46 and 47 48. _____

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____

PAYMENTS, REFUNDABLE CREDITS AND TAX DUE

50. Overpayment credited from 2002 50. _____

51. Estimated tax payments 51. _____

52. Tax paid with request for extension 52. _____

53. Refundable credits from C-8000MC, line 14 53. _____

54. Total. Add lines 50 - 53 ▶ 54. _____

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____

56. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies 56. _____

57. Annual return penalty at _____ % = _____ and interest = _____ 57. _____

58. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on page 1, line 62. If line 54 is greater than the total of line 55 through 57, enter zero. 58. _____

OVERPAYMENT - REFUND OR CREDIT FORWARD

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions 59. _____

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____

TAXPAYER'S DECLARATION <i>I declare under penalty of perjury that this return is true and correct to the best of my knowledge.</i> I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		PREPARER'S DECLARATION <i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i> Preparer's Signature	
Taxpayer's Signature		Print or Type Preparer's Name	Date
Print or Type Taxpayer's Name	Date	Business Address, Phone and Identification Number	
Title			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.