Michigan Dept. of Treasury (11-98)

SBT SIMPLIFIED AMENDED RETURN

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

C-8044X

You may use this form instead of the standard *Single Business Tax Annual Return* (form C-8000), if **all** of the conditions at right apply.

- Your gross receipts are less than $9,000,000.
- Your adjusted business income (after loss adjustment) is less than $475,000 ($95,000 for individuals).
- No shareholder or officer has compensation or allocated income (after loss adjustment) of more than $95,000. Attach your C-8000KC.
- No partner has distributive income (after loss adjustment) of more than $95,000. Attach C-8000KP.
- You are not a member of a controlled group or entity under common control.
- You are not filing a consolidated return.
- You are not apportioning your gross receipts.

▶ **1** This return is for calendar year _____ or for the following tax year

Beginning Date month year 19 Ending Date month year 19

2. Name (Type or Print)

d/b/a

Street Address

City, State, ZIP

3. Business start date

4. Source of Change ☐ IRS Audit ☐ Amended Federal ☐ Other _____

▶ **5** Federal Employer ID No. (FEIN) or TR No.

6a Check this box if address is new ☐

b Check this box if discontinued ☐

Effective date of discontinuance _____

7 Organization Type (check one)

a. ☐ Individual b. ☐ Fiduciary
c. ☐ Professional Corp. d. ☐ S-Corp.
e. ☐ Other Corp. f. ☐ Partnership
g. ☐ Limited Liability Co.

Complete and attach any schedules that have changed.

		As Reported or Adjusted	Correct Amount
8.	Gross receipts	8. .00	8. .00
9.	Recapture of capital acquisition deduction (from C-8000D, line 26)	9. .00	9. .00
10.	Business income	10. .00	10. .00
11.	Carryover or carryback of net operating loss or capital loss	11. .00	11. .00
12.	Compensation and director fees of active shareholders or officers (from C-8000KC, lines 6 & 7)	12. .00	12. .00
13.	**Adjusted business income**. Add lines 10 - 12. If negative, enter zero on line 14	13. .00	13. .00
14.	**Tax Before Credits.** Multiply line 13 by 2.00% (.02)	14. .00	14. .00
15.	**Unincorporated/S-Corp. Credit.** Multiply line 14 by percent from unincorporated/s-corporation tax credit table in booklets	15. .00	15. .00
16.	**Tax After Nonrefundable Credits.** Subtract line 15 from line 14	16. .00	16. .00
17.	Overpayment credited from prior year	17. .00	17. .00
18.	Estimated tax payments	18. .00	18. .00
19.	Tax paid with request for extension	19. .00	19. .00
20.	Refundable credits from C-8000MC	20. .00	20. .00
21.	Amount paid with original return plus additional tax paid after original return was filed		21. .00
22.	Subtotal. Add lines 17 - 21		22. .00
23.	Overpayment, if any, as shown on original return (or as previously adjusted)		23. .00
24.	Subtract line 23 from line 22		24. .00
25.	**TAX DUE.** If line 16 is more than line 24, enter the difference		25. .00
26.	Amended return penalty _____ and interest _____		26. .00
27.	**PAYMENT DUE.** Add lines 25 and 26	**PAY** ▶	**27.** .00
28.	If line 16 is less than line 24, enter the difference		28. .00
29.	How much of the amount on line 28 do you want credited forward?	29. .00	
30.	Subtract line 29 from line 28	**REFUND**	30. .00

Taxpayer's Declaration

I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge.

☐ I authorize Treasury to discuss my return with my preparer.

☐ Do not discuss my return with my preparer.

Taxpayer's Signature | Date

Title

Preparer's Declaration

I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.

Preparer's Signature | Date

Business Address and Phone

www.treasury.state.mi.us

MAIL YOUR RETURN TO: Michigan Dept. of Treasury, P.O. Box 30059, Lansing, MI 48909

Make your check payable to "State of Michigan," and write your FEIN on the check.