

# 2015 Michigan Corporate Income Tax Withholding Opt-Out Schedule

Issued under authority of Public Act 38 of 2011.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN)
Unitary Business Groups Only: Name of Unitary Business Group Member Reporting on This Form	Federal Employer Identification Number (FEIN)

A Flow-Through Entity Information			B FEIN	C Distributive Income (see instructions)
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 4903. Repeat the taxpayer name and FEIN at the top of every copy.



# Instructions for Form 4903

## Corporate Income Tax Withholding Opt-Out Schedule

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### Purpose

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To report the flow-through entities to which this taxpayer has provided a *Certification of Exemption for Flow-Through Withholding Payments* (Form 4912), in order to relieve the Flow-Through Entity (FTE) of its obligation to withhold on this taxpayer.

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### General Instructions

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A Corporate Income Tax (CIT) taxpayer is able to relieve an FTE of its Flow-Through Withholding requirements to withhold on that CIT taxpayer by filing an exemption certificate with the FTE. A taxpayer that has submitted an exemption certificate to an FTE must fill out this form to report each FTE to which it has submitted an exemption certificate. If more space is needed to report all of the flow-through entities that have received an exemption certificate from this taxpayer, include additional copies of Form 4903. Include at the top of each Form 4903 the name and Federal Employer Identification Number (FEIN) of the taxpayer. If this taxpayer is a Unitary Business Group (UBG), enter the FEIN of the Designated Member (DM) at the top of each additional Form 4903.

**NOTE:** Form 4903 is required to be included in the taxpayer's tax return if it has submitted a certificate of exemption (Form 4912) to an FTE. The taxpayer should not, however, include a copy of Form 4912 with this CIT return. Instead, retain a copy for your records.

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

If this taxpayer has submitted an exemption certificate to an FTE it is unitary with, enter the information for this FTE first. If more than one copy of Form 4903 is required, only list the flow-through entities that this taxpayer is unitary with once. For more information on what constitutes a unitary relationship between an FTE and a taxpayer, see the instructions for *Flow-Through Entities that are Unitary with the Taxpayer* (Form 4900).

**UBGs:** If this taxpayer is a UBG and has submitted an exemption certificate to an FTE it is unitary with, and more than one member of the UBG has an ownership interest in the FTE, enter the information for this FTE on the Form 4903 that is completed by the DM. If the DM has to file more than one copy of Form 4903, only list the flow-through entities that the UBG is unitary with once.

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### Column by Column Instructions

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**Taxpayer information:** Enter the name and FEIN of the taxpayer filing this form as reported on page 1 of CIT Annual Return (Form 4891).

**UBGs:** If this taxpayer is a UBG, enter the name and FEIN of the DM for the standard members of this UBG on the first line as it has been reported on page 1 of Form 4891. Enter the name and FEIN of the member of the UBG that is reporting on this form on the second line as it has been reported on page one of the applicable *CIT Data on UBG Members* (Form 4897).

**Column A:** Enter the name, address, city, state, and Zip code of the FTE that this taxpayer has filed an exemption certificate with.

**Column B:** Enter the FTE's FEIN that this taxpayer has filed an exemption certificate with.

**Column C:** Enter the taxpayer's unapportioned distributive share of the flow-through entity's income, as reported to the taxpayer by the FTE.

***Include completed Form 4903 as part of the tax return filing.***