2012 Insurance Company Amended Return for Corporate Income and Retaliatory Taxes

Issued under authority of Public Act 38 of 2011.

1. Company Name				2. Federal Employer Identification Number (FEIN)	
Address (Number, Street)				3. ☐ Check if Foreign Insurer	Reason code for amending (see instr.)
City	State	ZIP/Postal Code	Country Code	4. State of Incorporation (use 2 letter abbreviation)	

GROSS DIRECT PREMIUMS WRITTEN IN MICHIGAN

		A. As Originally Filed or Previously Amended		B. Correct Amount	
5. Gross direct premiums written in Michigan	5.		00		00
6. Premiums on policies not taken	6.		00		00
7. Returned premiums on canceled policies	7.		00		00
8. Receipts on sales of annuities	8.		00		00
9. Receipts on reinsurance assumed (see instructions)	9.		00		00
10. Add lines 6 through 9	10.		00		00
11. **Direct Premiums Written in Michigan.** Subtract line 10 from line 5. If less than zero, enter zero	11.		00		00

DISABILITY INSURANCE EXEMPTION

12. Disability insurance premiums written in Michigan, not including credit or disability income insurance, OR $190,000,000, whichever is less	12.		00		00
13. Gross direct premiums from all lines of insurance carrier services received everywhere	13.		00		00
14. Phase out	14.	280,000,000	00	280,000,000	00
15. Subtract line 14 from line 13. If less than zero, enter zero	15.		00		00
16. Exemption reduction. Multiply line 15 by 2	16.		00		00
17. Subtract line 16 from line 12. If less than zero, enter zero	17.		00		00
18. Adjusted Tax Base. Subtract line 17 from line 11	18.		00		00
19. **Corporate Income Tax Before Credits.** Multiply line 18 by 1.25% (0.0125)	19.		00		00

CREDITS

20. Enter amounts paid from 1/1/2011 to 12/31/2011 to each of the following:					
a. Michigan Workers' Compensation Placement Facility	20a.		00		00
b. Michigan Basic Property Insurance Association	20b.		00		00
c. Michigan Automobile Insurance Placement Facility	20c.		00		00
d. Property and Casualty Guaranty Association	20d.		00		00
e. Michigan Life and Health Insurance Guaranty Association	20e.		00		00
21. Add lines 20a through 20e	21.		00		00
22. a. Michigan Examination Fees	22a.		00		00
b. Credit. Multiply line 22a by 50% (0.50)	22b.		00		00
23. Tax liability before recapture. Subtract lines 21 and 22b from line 19	23.		00		00
24. Recapture. Enter amount from Form 4902, line 22	24.		00		00
25. **Total Michigan Tax.** Add lines 23 and 24	25.		00		00

WITHOUT PAYMENT: Mail return to:

Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

WITH PAYMENT: Pay amount on line 55 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 2012 40 01 27 1

Continue and sign on Page 2

Taxpayer FEIN

Foreign and alien insurers complete lines 26 through 40. Domestic insurers skip lines 26 through 40, and go to line 41.

TAXES — For lines 26 through 39, enter the "Correct Amount" only.		A — State of Incorporation	B — Michigan
26. State of incorporation tax	26.		X X X X X X X X
27. Michigan Tax from line 25	27.	X X X X X X X X	
FEES AND ASSESSMENTS			
28. Annual statement filing fee	28.		25
29. Certificate of Authority renewal fee	29.		X X X X X X X X
30. Certificate of Compliance	30.		X X X X X X X X
31. Certificate of Deposit	31.		X X X X X X X X
32. Certificate of Valuation	32.		X X X X X X X X
33. Enter total of other fees paid in the state of incorporation. Attach a detailed schedule of fees	33.		
34. Fire Marshall Tax	34.		X X X X X X X X
35. Second Injury Fund	35.		
36. Silicosis and Dust Disease Fund	36.		
37. Safety Education and Training Fund	37.		
38. Enter total of all other assessments. Attach a detailed schedule of assessments	38.		
39. Total Taxes, Fees and Assessments. Add lines 26 through 38	39.		

		A. As Originally Filed or Previously Amended		B. Correct Amount	
40. Retaliatory Amount. Subtract line 39, column B, from column A. If less than zero, enter zero	40.		00		00
41. **Total Tax Liability.** Add lines 25 and 40. Domestic insurers, enter amount from line 25	41.		00		00
PAYMENTS AND TAX DUE					
42. Overpayment credited from prior return	42.		00		00
43. Estimated tax payments	43.		00		00
44. Flow-Through Withholding payments	44.		00		00
45. Tax paid with request for extension	45.		00		00
46. Workers' Disability Supplemental Benefit (WDSB) Credit (attach document)	46.		00		00
47. Amount paid with original return plus additional tax paid after orginal return was filed	47.				00
48. Total Payments. Add lines 42 through 47	48.				00
49. Overpayment, if any, received on the original return or previously amended return	49.				00
50. Subtract line 49 from line 48	50.				00
51. **TAX DUE**. Subtract line 50 from line 41, column B. If less than zero, leave blank	51.				00
52. Underpaid estimate penalty and interest from Form 4899, line 38	52.				00
53. Penalty (see instructions)	53.				00
54. Interest (see instructions)	54.				00
55. **PAYMENT DUE.** If line 51 is blank, go to line 56. Otherwise add lines 51, 52, 53 and 54	55.				00
OVERPAYMENT, REFUND OR CREDIT FORWARD					
56. Overpayment. Subtract lines 41, column B, 52, 53 and 54 from line 50. If less than zero, leave blank (see instr.)	56.				00
57. **CREDIT FORWARD.** Amount on line 56 to be credited forward and used as an estimate for next tax year	57.				00
58. **REFUND.** Subtract line 57 from line 56	58.				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	

✚ 0000 2012 40 02 27 9

Instructions for an amended CIT 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 year and taxpayer type.

Include all schedules filed with the original return, even if not amending that schedule. Do not include a copy of the original return with your amended return.

Current and past year forms are available on Treasury's Web site 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. To avoid penalty, file the amended return within 120 days after the final determination by the IRS.

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.

Reason code for amending return: Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1. Also include a document providing additional detail on that reason.

REASON CODE FOR AMENDING RETURN	
01	Amending 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	UBGs: Adding or deleting member(s).
08	Due to litigation.
20	Other. Include a separate document explaining the reason for amending the return.

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

NOTE for Insurance Companies: On lines 26 through 39, columns A and B, complete using only the amended numbers.

NOTE for Financial Institutions: On line 9, and lines 10 through 16, columns A through E, complete using only the amended numbers.

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, as well as additional payments made after those returns were filed.

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

Mailing Addresses

Mail the amended return, and all necessary schedules, to:

With payment:
Michigan Department of Treasury
PO Box 30804
Lansing MI 48909

Without payment:
Michigan Department of Treasury
PO Box 30803
Lansing MI 48909

Make checks payable to "State of Michigan." Print the taxpayer's FEIN, the tax year, and "CIT" on the front of the check. Do not staple the check to the return.