

# 2012 Michigan Flow-Through Withholding Opt-Out Schedule

Issued under authority of Public Act 38 of 2011.

Flow-Through Entity (FTE) Name	FTE FEIN
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A C Corporation Information			B C Corporation 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		
Name				
Address				
City	State	ZIP/Postal Code		

If more space is needed, include additional copies of Form 4920. Repeat the taxpayer name and FEIN at the top of every copy.



# Instructions for Form 4920

## Michigan Flow-Through Withholding Opt-Out Schedule

If more space is needed, flow-through entities should go online to [www.michigan.gov/taxes](http://www.michigan.gov/taxes) to print out additional pages. Repeat the flow-through entity Name and FEIN at the top of each page. All pages must be submitted as part of a valid return.

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### Purpose

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To report the C Corporation members of the flow-through entity that have submitted an exemption certificate to the flow-through entity that relieved the flow-through entity of its obligation to withhold on those C Corporation members.

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### General Instructions

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Enter on this form each C Corporation member of a flow-through entity that has submitted an exemption certificate to the flow-through entity. If more space is needed to report all of the C Corporations that have submitted exemption certificates, include additional copies of Form 4920. Include at the top of each Form 4920 the name and Federal Employer Identification Number (FEIN) of the flow-through entity.

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

If the flow-through entity has received an exemption certificate from a CIT taxpayer that is unitary with the flow-through entity, enter the information for that CIT taxpayer first. If more than one copy of Form 4920 is required, only list the CIT taxpayer that the flow-through entity is unitary with once, on the first Form 4920 that is filed.

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### Column by Column Instructions

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**Column A:** Enter the name, address, city, state, and ZIP code of the C Corporation as it is entered on the exemption certificate submitted by the C Corporation.

**Column B:** Enter the C Corporation's FEIN as it appears on the exemption certificate submitted by the C Corporation.

**Column C:** Enter the C Corporation's share of the flow-through entity's distributive share of business income. The combined amount entered in this column must match the amount entered on the *Annual Flow-Through Withholding Reconciliation Return* (Form 4918), Line 8, Column A.

***Include completed Form 4920 as part of the tax return filing.***