Attachment 5

2014 Michigan Corporate Income Tax Schedule of Flow-Through Withholding

Issued under authority of Public Act 38 of 2011.

Complete this form if Flow-Through Withholding was withheld on behalf of the taxpayer by a Flow-Through Entity, and the Flow-Through Entity's tax year ended with or within the taxpayer's filing period. Sum the amount of withholding in Column E and carry to Form 4891, line 46; Form 4905, line 44; or Form 4908, line 25. (If amending a return, carry the sum to Form 4892, line 46; Form 4906, line 44; or Form 4909, line 25.)

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

A Flow-Through Entity Name	B FEIN	C Check if the Flow-Through is Unitary	D Distributive Share of Income from the Flow-Through Entity	E Withholding Paid by the Flow-Through Entity on Behalf of this Taxpayer

If more space is needed, include additional copies of Form 4911. Repeat the taxpayer name and FEIN at the top of every copy.

✚ 0000 2014 48 01 27 1

Instructions for Form 4911
Michigan Corporate Income Tax: Schedule of Flow-Through Withholding

Purpose

The purpose of this form is to report the Flow-Through Withholding (FTW) payments made by a flow-through entity on behalf of a Corporate Income Tax (CIT) filer.

General Instructions

This form must be used by a taxpayer that is a standard filer, insurance company, financial institution, or unitary business group (UBG) that has an ownership or beneficial interest in a flow-through entity that has remitted FTW payments to the state of Michigan on behalf of the taxpayer that is filing this form. Reported on this form will be the FTW payments made by the flow-through entity if that flow-through entity's tax year ended with or within the tax year of the taxpayer filing this form.

In addition to being required to withhold on the distributive share of income received by nonresident individual members, a flow-through entity that reasonably expects to have more than $200,000 in business income after allocation and apportionment in the tax year is also required to withhold on the distributive share of income received by its members that are C Corporations and other flow-through entities. Financial institutions and insurance companies are not required to be withheld on. In addition, under PA 233 of 2013, if the Flow-Through Entity (FTE) has made a valid election to file Michigan Business Tax (MBT), it is not obligated to remit FTW on behalf of its members. However, if FTW payments were made on behalf of any CIT taxpayer, it must complete this form to receive credit for the FTW payments on its CIT return.

A flow-through entity is an entity that, for the applicable tax year, is treated as a subchapter S corporation under section 1362(a) of the internal revenue code, a general partnership, a trust, a limited partnership, a limited liability partnership, or a limited liability company that is not taxed as a C Corporation for federal income tax purposes.

Column-by-Column Instructions

Name and Account Number: Enter the name and Federal Employer Identification Number (FEIN) of the taxpayer as reported on page 1 of the *Michigan Corporate Income Tax Annual Return* (Form 4891), *Insurance Company Annual Return for Corporate Income and Retaliatory Taxes* (Form 4905), *Corporate Income Tax Annual Return for Financial Institutions* (Form 4908), or applicable amended return.

UBGs: Complete one form for each member of the UBG, if applicable. Enter the FEIN and name of the Designated Member in the Taxpayer Name and FEIN fields and the member's name and FEIN to whom the schedule applies on the line below.

Columns A and B: Identify each flow-through entity that remitted FTW payments on behalf of the taxpayer filing this form by name and FEIN.

Column D: Enter the unapportioned distributive share of taxable income received from the flow-through entity as it is listed on the notice of withholding provided by the flow-through entity.

Column E: Enter the FTW payments made on behalf of the taxpayer by the flow-through entity as it is listed on the notice provided to the taxpayer by the flow-through entity. Included on this column would be FTW payments made by flow-through entities whose tax years ended with or within the tax year of the taxpayer filing this form. For example, a calendar year filer would include FTW payments made by a flow-through entity whose tax year ended on or after January 1, 2014, and on or before December 31, 2014. The amount listed here will match the amount of withholding reported to the taxpayer by the flow-through entity.

The combined amount entered in this column should be entered on line 46 of Form 4891 if this form is filed by a standard taxpayer; line 44 of Form 4905 if this form is filled out by an insurance company; or line 25 of Form 4908 if this form is filled out by a financial institution.

UBG NOTE: The total of column E for each member should be carried to Form 4897, line 38, for that member.

FINANCIAL UBG NOTE: The total of column E for each member should be carried to Form 4910, line 27, for that member.