

Flow-Through Entity (FTE) Tax Return – Form 5772

Michigan Treasury Online (MTO) Screenshots

Section 1: Apportionment Calculation and Business Income Identification

2021 Flow-Through Entity Tax

Annual Return Form

Warning

Save functionality for FTE returns is forthcoming, in the meantime, enter all return data in one session.
Reminder: session timeout occurs after 15 minutes of inactivity; be sure to continuously input return data to avoid information loss.

Please print the draft version of the return before submitting it.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

1. Apportionment Factor Calculation

a. Michigan sales

\$ *

b. Total sales everywhere

\$ *

c. Apportionment percentage

%

Business Income

2. Business Income

\$ *

3. Positive business income received from all other flow-through entities

\$

4. Total Business Income

\$

Additions to Business Income

5. Interest income and dividends derived from obligations or securities of states other than Michigan

\$

6. Losses on the sale or exchange of certain obligations of the U.S. government

\$

7. Charitable contributions

\$

8. Taxes on or measured by net income, including the flow-through entity tax

\$

9. Expenses of producing oil and gas

\$

10. Expenses related to income derived from a mineral

\$

11. Miscellaneous additions

\$

12. Total additions

\$

13. Total income after additions

\$

Subtractions from Business Income

14. Income derived from U.S. government obligations, including income from their sale or exchange

\$

15. Guaranteed payments for services rendered by individual member

\$

16. Refunds received under the flow-through entity tax or city income tax

\$

17. Income from the production of oil and gas

\$

18. Income derived from a mineral

\$

19. Miscellaneous subtractions

\$

20. Total Subtractions

\$

Taxability

Section 2: Tax Liability

Tax Liability	
21. Business Income after adjustment	\$ <input type="text"/>
22. Apportioned Business Income Tax Base	\$ <input type="text"/>
23. Michigan-sourced income from non-electing flow-through entities (Schedule 5773)	\$ <input type="text"/>
24. Total Business Income Tax Base	\$ <input type="text"/>
25. Tax Base Adjustment. Business income tax base allocable to direct members subject to tax under CIT (Schedule 5774 - Part 1)	\$ <input type="text"/> *
26. Income subject to tax ⓘ	\$ <input type="text"/>
27. Total Tax Liability ⓘ	\$ <input type="text"/> *

[Member Information FTE \(Schedule 5774 - Part 2\)](#)

Section 2A: Schedule 5773 Non-Electing Flow-Through Entity Income Schedule

2021 Non-Electing Flow-Through Entity Income Schedule

Issued under authority of Public Act 135 of 2021.

Schedule 5773: Non-Electing Members Detail

Enter below all non-electing flow-through entities from which you have a share of positive business income.

* Name of non-electing Flow-Through entity * FEIN

* Total share of income Addition Subtraction

\$ \$ \$

Income after Adjustment Michigan Apportionment Factor Michigan Share of Income

\$ % \$

Show 10 entries Search:

Name of Non-Electing Flow-Through Entity	FEIN	Total Share of Income(\$)	Addition(\$)	Subtraction(\$)	Income after Adjustment(\$)	Michigan Apportionment Factor(%)	Michigan Share of Income(\$)	Actions
No data available in table								

Showing 0 to 0 of 0 entries Previous Next

Total Michigan-sourced income from non-electing flow-through entities ⓘ \$

Section 2B: Schedule 5774 – Part 1 Corporations, Insurance Companies, and Financial Institutions

2021 Member Information for a Flow-Through Entity Schedule

Issued under authority of Public Act 135 of 2021.
Schedule 5774 part 1 and/or part 2 is required when filing your Flow Through Entity Annual Return.

Schedule 5774 - PART 1: CORPORATIONS, INSURANCE COMPANIES, AND FINANCIAL INSTITUTIONS

Complete columns for all members that are corporations, insurance companies, and financial institutions.

+ ADD BUSINESS MEMBERS

Name	FEIN	Share of Income	Michigan Share of Income	
<input type="text"/> *	<input type="text"/> *	\$ <input type="text"/> *	\$ <input type="text"/> *	REMOVE

Reporting Members Income

Total Reporting member MI income of share CIT ⓘ

SAVE TO THE RETURN **CANCEL** ✕

Section 2C: Schedule 5774 – Part 2 Individuals, Fiduciaries, and Other Flow-Through Entities

2021 Member Information for a Flow-Through Entity Schedule

Issued under authority of Public Act 135 of 2021.
Schedule 5774 part 1 and/or part 2 is required when filing your Flow Through Entity Annual Return.

Schedule 5774 - PART 2: INDIVIDUALS, FIDUCIARIES AND OTHER FLOW-THROUGH ENTITIES

Complete columns for all members that are individuals, fiduciaries and other flow-through entities.

Total MI share of reporting members that are individuals, fiduciaries and other flow-through entities should match the total provided for all members in the below table for Michigan Share of Income

	As filed in 5772	As entered in 5774
Total MI share of reporting members that are individuals, fiduciaries and other flow-through entities ⓘ	\$0	\$ <input type="text"/>
Total of FTE tax eligible for credit ⓘ	\$0	\$ <input type="text"/>

+ ADD BUSINESS MEMBERS

Name	SSN/FEIN	Share of Income	Michigan Share of Income	Share of Flow-Through Entity Tax Eligible for Credit	
<input type="text"/> *	<input type="text"/> *	\$ <input type="text"/> *	\$ <input type="text"/> *	\$ <input type="text"/> *	REMOVE

SAVE TO THE RETURN **CANCEL** ✕

Section 3: Amounts Due

Member: [Name] | Address: [Address] | E-File: [Status] | 7/4

Payments, Penalties, Tax Due

28. Estimated Tax payments	\$	<input type="text"/>
29. Tax paid with request for extension	\$	<input type="text"/>
30. Payment Total	\$	<input type="text"/>
31. Tax Due	\$	<input type="text"/>
32. Annual Return Penalty Calculate Penalty	\$	<input type="text"/>
33. Annual Return Interest Calculate Interest	\$	<input type="text"/>
34. Payment Due	\$	<input type="text"/>
35. Overpayment & Refund	\$	<input type="text"/>

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