

Flow-Through Entity (FTE) Tax Return – Form 5772 Michigan Treasury Online (MTO) Screenshots

Section 1: Apportionment Calculation and Business Income Identification

2022 Flow-Through Entity Tax

Annual Return December Form

Warning

Reminder: session timeout occurs after 15 minutes of inactivity; be sure to continuously input return data to avoid information losses.

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

* Required

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

\$

Section 2: Tax Liability

Tax Liability

21. Business Income after adjustment	\$	
22. Apportioned Business Income Tax Base	\$	
23. Michigan-sourced income from non-electing flow-through entities (Schedule 5773)	\$	
24. Total Business Income Tax Base	\$	
25. Tax Base Adjustment. Business income tax base allocable to direct members subject to tax under CIT (Schedule 5774 - Part 1)	\$	*
26. Income subject to tax i	\$	
27. Total Tax Liability i Member Information FTE (Schedule 5774 - Part 2)	\$	*

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

2022 Non-Electing Flow-Through Entity Income Schedule

Issued under authority of Public Act 135 of 2021.

Schedule 5773: Income from Non-Electing Flow-Through Entities

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

* Upload File (For reference you must use the following [format](#))

No Excel Selected

SELECT MEMBER LIST

UPLOAD

File Name

Size

Actions

There are no files in for upload.

Or Enter Lines Manually

* Name of non-electing Flow-Through entity

* FEIN

* Total share of income

Addition

Subtraction

Income after Adjustment

Michigan Apportionment Factor

Michigan Share of Income

SAVE

RESET

Show 10 entries

Search:

DELETE ALL

EXPORT TO EXCEL

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

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Total Michigan-sourced income from non-electing flow-through entities [?](#)

SAVE TO THE RETURN

CANCEL X

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

2022 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.

*** Upload File (For reference you must use the following format)**

No Excel Selected

SELECT MEMBER LIST

UPLOAD

File Name

Size

Actions

There are no files in for upload.

Or Enter Lines Manually

* Name

* FEIN

* Share of Income

* Michigan Share of Income

SAVE

RESET

Show 10 entries

Search:

DELETE ALL

EXPORT TO EXCEL

Name

FEIN

Share of Income

Michigan Share of Income

Actions

No data available in table

Showing 0 to 0 of 0 entries

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Reporting Members Income

Total Reporting member MI income of share CIT [i](#)

SAVE TO THE RETURN

CANCEL X

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

2022 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

*** Upload File (For reference you must use the following format)**

No Excel Selected

File Name	Size	Actions
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There are no files in for upload.

Or Enter Lines Manually

* Name * FEIN

* Share of income \$

* Michigan Share of Income \$

* Share of Flow-Through Entity Tax Eligible for Credit \$

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

Business Members by Federal Identification Number (FEIN)

Show 10 entries Search:

Name	FEIN	Share of Income	Michigan Share of Income	Share of Flow-Through Entity Tax Eligible for Credit	Actions
No data available in table					

Showing 0 to 0 of 0 entries Previous Next

Individual Members by Social Security Number (SSN)

Show 10 entries Search:

Name	SSN	Share of Income	Michigan Share of Income	Share of Flow-Through Entity Tax Eligible for Credit	Actions
No data available in table					

Showing 0 to 0 of 0 entries Previous Next

Section 3A: Form 5798; Underpaid estimate penalty and interest

Part 1: Estimated tax required for the year

2022 MICHIGAN Underpayment of Flow-Through Estimated Tax

Issued under authority of Public Act 135 of 2021.

If a taxpayer prefers not to file this form, the Department of Treasury (Treasury) will compute any applicable penalty and interest and bill the taxpayer.

* Required

PART 1: ESTIMATED TAX REQUIRED FOR THE YEAR

- | | |
|--|----------|
| 1. Total Tax liability from 2021 FTE Form 5772, line 27 | \$ 0 |
| 2. Total Tax Liability from 2022 FTE Form 5772, line 27 | \$ 9,374 |
| 3. Current year Total Tax Liability considered Multiply amount on line 2 by 90% | \$ 8,437 |
| 4. Total Tax Liability Subject to Underpayment Calculation - Lesser of Line 1 and Line 3 | \$ 0 |
5. Check this box if you use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more required installments. [i](#)

	A	B	C	D
6. Payment Due Date	04/15/2022	06/15/2022	09/15/2022	01/15/2023
7. Estimated Payment Required - Divide the amount on line 4 by four. If annualizing, it derived from Annualized Worksheet line 12	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
8. Estimated tax paid	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
9. Prior quarter overpayment		\$ 0.00	\$ 0.00	\$ 0.00
10. Total Payment including prior quarter overpayment		\$ 0.00	\$ 0.00	\$ 0.00
11. Prior quarter underpayment		\$ 0.00	\$ 0.00	\$ 0.00
12. Remaining payment after prior quarter underpayment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
13. Remaining underpayment from previous quarter		\$ 0.00	\$ 0.00	\$ 0.00
14. Underpayment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
15. Overpayment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

* To populate the required tables below click "CALCULATE INTEREST AND PENLTY".

CALCULATE INTEREST AND PENALTY

Section 3A: Form 5798; Underpaid estimate penalty and interest

Part 4: Annualization Income Worksheet (Check box in line 5 to generate)

5. Check this box if you use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more required installments. [i](#)

ANNUALIZED INCOME WORKSHEET

Complete one column at a time. Line numbers refer to this Worksheet unless another form is listed.

	A First 3 months	B First 5 months	C First 8 months	D 12 months
1. Income subject to tax (Form 5772, line 26) that is attributable to each period in the corresponding column	\$	\$	\$	\$
2. Annualization ratio	4	2.4	1.5	1
3. Annualized total income	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
4. Annualized tax	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
5. Annualized tax liability considered- Multiply line 4 by 22.5% (1st period), 45% (2nd period), 67.5% (3rd period) and 90% (4th period)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
6. Combined estimated tax for all prior quarters		\$ 0.00	\$ 0.00	\$ 0.00
7. Estimated annualized Tax liability for each quarter	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
8. Estimated Payment required if not annualized	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
9. Reduction in prior quarter estimated payment, due to annualization		\$ 0.00	\$ 0.00	\$ 0.00
10. Total non-annualized estimated payment including prior quarter reduction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
11. Reduction in current quarter estimated payment due to annualization	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
12. Estimated payment required (Lesser of Line 7 or 10)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Section 3C: Form 5798; Underpaid estimate penalty and interest

Part 3: Figuring Penalty

PART 3: FIGURING PENALTY

This section contains the penalty due for both non-filing and underpayment of the required estimated tax. Access [instructions](#) for figuring penalty.



	A First quarter	B Second quarter	C Third quarter	D Fourth quarter
29. Payment Due Date				
30. Total Underpayment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
31. Underpayment Penalty percentage				
	%	%	%	%
32. Total Penalty on underpayment				
33. Penalty on underpayment	\$			
34. Total Underpayment Penalty and Interest	\$			

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CANCEL ✕

Section 4: Amounts Due

Payments, Penalties, Tax Due

28. Estimated Tax payments	\$	
29. Tax paid with request for extension	\$	
30. Payment Total	\$	
31. Tax Due	\$	
32. Underpaid estimate penalty and interest from Form 5798, line 34	\$	
33. Annual Return Penalty Calculate Penalty 	\$	
34. Annual Return Interest Calculate Interest 	\$	
35. Payment Due	\$	
36. Overpayment & Refund	\$	

SUBMIT

CANCEL ✕

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