

# 2021 Insurance Company Amended Return for Corporate Income and Retaliatory Taxes

Issued under authority of Public Act 38 of 2011.

1. Taxpayer Name				2. Federal Employer Identification Number (FEIN)	
Address (Number, Street)				Reason code for amending (see instr.)	
City				3. <input type="checkbox"/> Check if Foreign Insurer	
State	ZIP/Postal Code	Country Code	4. State of Incorporation (use 2 letter abbreviation)		

## DIRECT PREMIUMS WRITTEN IN MICHIGAN

See instructions before completing lines 5 through 23.

	A		B	
	Qualified Health Ins. Policies		All Other Policies	
5. Gross direct premiums written in Michigan.....	5.	00	00	00
6. Premiums on policies not taken.....	6.	00	00	00
7. Returned premiums on canceled policies.....	7.	00	00	00
8. Receipts on sales of annuities.....	8.	00	00	00
9. Receipts on reinsurance assumed (see instructions).....	9.	00	00	00
10. Add lines 6 through 9.....	10.	00	00	00
11. <b>Direct Premiums Written in Michigan.</b> Subtract line 10 from line 5. If less than zero, enter zero.....	11.	00	00	00

## DISABILITY INSURANCE EXEMPTION

12. Disability insurance premiums written in Michigan, not including credit or disability income insurance premiums (see instructions).....	12.	00	00
13. Proportional share of limit and phase-out. <b>Column A:</b> Divide line 12, column A, by the sum of line 12, columns A and B. <b>Column B:</b> Divide line 12, column B, by the sum of line 12, columns A and B.....	13.	%	%
14. Enter the sum of all disability insurance premiums from both columns of line 12 OR \$190,000,000, whichever is less.....	14.	00	00
15. Gross direct premiums from insurance carrier services everywhere.....	15.	00	00
16. Phase out.....	16.	280,000,000	00
17. Subtract line 16 from line 15. If less than zero, enter zero.....	17.	00	00
18. Exemption reduction. Multiply line 17 by 2.....	18.	00	00
19. Subtract line 18 from line 14. If less than zero, enter zero.....	19.	00	00
20. Allocated reduced exemption. <b>Column A:</b> Multiply line 19 by the percentage on line 13, column A. <b>Column B:</b> Multiply line 19 by the percentage on line 13, column B.....	20.	00	00
21. Adjusted tax base. <b>Column A:</b> Subtract line 20, column A, from line 11, column A. <b>Column B:</b> Subtract line 20, column B, from line 11, column B.....	21.	00	00
22. Multiply line 21, column A, by 0.4835% and column B by 1.25% (0.0125).....	22.	00	00
23. Tax before credits. Add line 22, columns A and B.....	23.	00	00

## CREDITS

24. Enter amounts paid from 1/1/2020 to 12/31/2020 to each of the following:			
a. Michigan Workers' Compensation Placement Facility.....	24a.	00	00
b. Michigan Basic Property Insurance Association.....	24b.	00	00
c. Michigan Automobile Insurance Placement Facility.....	24c.	00	00
d. Property and Casualty Guaranty Association.....	24d.	00	00
e. Michigan Life and Health Insurance Guaranty Association.....	24e.	00	00
25. Add lines 24a through 24e.....	25.	00	00
26. Michigan Examination Fees or Regulatory Fee.....	26.	00	00
27. Credit. Multiply line 26 by 50% (0.50).....	27.	00	00
28. Tax liability before recapture. Subtract line 25 and line 27 from line 23. If less than or equal to \$100, enter zero.	28.	00	00
29. Total Recapture of Certain Business Tax Credits from Form 4902.....	29.	00	00
30. <b>Total Michigan Tax.</b> Add line 28 and line 29.....	30.	00	00

Foreign and alien insurers complete lines 31 through 45. Use column A to report burdens that would be imposed by the taxpayer's state of incorporation on a hypothetical Michigan company doing the same business in that state. Use column B to report actual burdens imposed by Michigan on the taxpayer.

**TAXES**

- 31. State of incorporation tax..... 31.
- 32. Michigan Tax from line 30..... 32.

A State of Incorporation	B Michigan
	X X X X X X X X
X X X X X X X X	

**FEES AND ASSESSMENTS**

- 33. Annual statement filing fee ..... 33.
- 34. Certificate of Authority renewal fee..... 34.
- 35. Certificate of Compliance ..... 35.
- 36. Certificate of Deposit ..... 36.
- 37. Certificate of Valuation..... 37.
  
- 38. Other fees. Include a detailed schedule of fees ..... 38.
- 39. Fire Marshall Tax ..... 39.
- 40. Second Injury Fund ..... 40.
- 41. Silicosis and Dust Disease Fund ..... 41.
- 42. Safety Education and Training Fund ..... 42.
  
- 43. Other assessments. Include a detailed schedule of assessments ..... 43.

	X X X X X X X X
	X X X X X X X X
	X X X X X X X X
	X X X X X X X X
	X X X X X X X X
	X X X X X X X X

**TOTAL**

- 44. Total Taxes, Fees and Assessments. Add lines 31 through 43..... 44.
- 45. Retaliatory Amount. Subtract line 44, column B, from column A. If less than zero, enter zero..... 45.
- 46. **Total Tax Liability.** Add lines 30 and 45. Domestic insurers, enter amount from line 30..... 46.

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**PAYMENTS AND TAX DUE**

- 47. Overpayment credited from prior period return ..... 47.
- 48. Estimated tax payments ..... 48.
- 49. Tax paid with request for extension ..... 49.
- 50. Michigan tax withheld ..... 50.
- 51. Workers' Disability Supplemental Benefit (WDSB) Credit (attach document)..... 51.
- 52. Amount paid with original return plus additional tax paid after original return was filed..... 52.
- 53. Total Payments. Add line 47 through line 52 ..... 53.
- 54. Overpayment, if any, received on the original return and/or amended return(s)..... 54.
- 55. Total payments available. Subtract line 54 from line 53 ..... 55.
- 56. **TAX DUE.** Subtract line 55 from line 46. If less than zero, leave blank..... 56.
- 57. Underpaid estimate penalty and interest from Form 4899, line 38..... 57.
- 58. Annual Return Penalty (see instructions) ..... 58.
- 59. Annual Return Interest (see instructions) ..... 59.
- 60. **PAYMENT DUE.** If line 56 is blank, go to line 61. Otherwise add lines 56 through 59..... 60.

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**OVERPAYMENT, REFUND OR CREDIT FORWARD**

- 61. Overpayment. Subtract line 46, 57, 58 and 59 from line 53. If less than zero, leave blank (see instructions)..... 61.
- 62. **CREDIT FORWARD.** Amount on line 61 to be credited forward and used as an estimate for next tax year..... 62.
- 63. **REFUND.** Subtract line 62 from line 61 ..... 63.

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<p><b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</p>		<p><b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</p>	
<p><input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.</p>		<p>Preparer's PTIN, FEIN or SSN</p>	
<p>Authorized Signature for Tax Matters</p>		<p>Preparer's Business Name (print or type)</p>	
<p>Authorized Signer's Name (print or type)</p>	<p>Date</p>	<p>Preparer's Business Address and Telephone Number (print or type)</p>	
<p>Title</p>	<p>Telephone Number</p>		

# Instructions for an amended Corporate Income Tax 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 tax year and taxpayer type.

Include all schedules and attachments filed with the original return, even if not amending them. **Do not** include a copy of the original return with the amended return.

Current and past year forms are available on Treasury’s Web site at [www.michigan.gov/treasuryforms](http://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 Internal Revenue Service.

### 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.

**Federal Employer Identification Number (FEIN):** The taxpayer FEIN from the top of page one must be repeated in the space provided at the top of each succeeding page of the amended form.

**Reason code for amending return:** Using the following table, 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. Include additional explanation on a separate sheet of paper and attach it to the amended return.

<b>REASON CODE FOR AMENDING RETURN</b>	
Include additional information on a separate sheet explaining the reason for amending the return.	
01	Amended 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	<b>Unitary Business Groups:</b> Adding or deleting member(s).
08	Due to litigation.
20	Other.

**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 for this tax year, as well as additional payments made after those returns were filed.

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

### Standard Taxpayers Only

**“As Originally Filed or Most Recently Amended” and “Correct Amount”:** Where the amended return provides a Column A titled “As Originally Filed or Most Recently 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:** On lines 9 through 11, complete only with amended numbers.

### Insurance Companies and Financial Institutions

Insurance Companies will complete all lines of an amended return **using only amended numbers**. Financial filers will complete an amended return with entries **for both the original and amended figures** as directed. Taxpayers must file using the appropriate amended return.