

2025 MICHIGAN Business Tax Annual Return

Issued under authority of Public Act 36 of 2007.

Check if this is an amended return.
See instructions.

1. Return is for calendar year 2025 or for tax year beginning: MM-DD-YYYY and ending: MM-DD-YYYY

2. Taxpayer Name (print or type)				7. Federal Employer Identification Number (FEIN) or TR Number			
Doing Business As (DBA)				8. Organization Type (LLC or Trust, see instructions)			
Street Address			<input type="checkbox"/> Check if new address. (See instructions)	<input type="checkbox"/> Individual		<input type="checkbox"/> C Corporation / LLC C Corporation	
City		State	ZIP/Postal Code		Country Code	<input type="checkbox"/> Fiduciary	
3. Principal Business Activity		4. Business Start Date in Michigan		<input type="checkbox"/> Partnership / LLC Partnership			
5. NAICS (North American Industry Classification System) Code			6. If Discontinued, Effective Date			9. <input type="checkbox"/> Check if Filing Michigan Unitary Business Group Return. (Include Form 4580.)	
				10. <input type="checkbox"/> Check if line 11 includes sales of transportation services.			

11. Apportionment Calculation

a. Michigan Sales (if no Michigan sales, enter zero)	11a.	00	
b. Total Sales	11b.	00	
c. Apportionment Percentage. Divide line 11a by line 11b	11c.	%	

PART 1: MODIFIED GROSS RECEIPTS TAX

12. Gross Receipts (see instructions)	12.	00	
Subtractions from Gross Receipts			
13. Inventory acquired during the tax year	13.	00	
14. Depreciable assets acquired during the tax year	14.	00	
15. Materials and supplies not included in inventory or depreciable property	15.	00	
16. Staffing Company: Compensation of personnel supplied to customers	16.	00	
<i>If claiming the Small Business Alternative Credit, skip to line 18.</i>			
17. Deduction for contractors in SIC Codes 15, 16 and 17	17.	00	
SIC Code: 			
18. Film rental or royalty payments paid by a theater owner to a film distributor and/or film producer	18.	00	
19. Qualified Affordable Housing Project (QAHP) Deduction			
a. Gross receipts attributable to residential rentals in Michigan	19a.	00	
b. Number of residential rent restricted units in Michigan owned by the QAHP	19b.		
c. Total number of residential rental units in MI owned by the QAHP ..	19c.		
d. Divide line 19b by line 19c and enter as a percentage	19d.	%	
e. Multiply line 19a by line 19d	19e.	00	
f. Limited dividends or other distributions made to owners of the QAHP ..	19f.	00	
g. QAHP Deduction. Subtract line 19f from line 19e	19g.	00	
20. Payments made by taxpayers licensed under Article 25 or Article 26 of the Occupational Code to independent contractors licensed under Article 25 or Article 26	20.	00	
21. Miscellaneous (see instructions)	21.	00	
22. Total Subtractions from Gross Receipts. Add lines 13 through 18 and 19g through 21	22.	00	
23. Modified Gross Receipts. Subtract line 22 from line 12. If less than zero, enter zero	23.	00	
24. Apportioned Modified Gross Receipts Tax Base. Multiply line 23 by percentage on line 11c	24.	00	
25. Multiply line 24 by 0.8% (0.008)	25.	00	
26. Enrichment Prohibition for dealers of personal watercraft or new motor vehicles. Enter amount collected during tax year	26.	00	
27. Modified Gross Receipts Tax Before All Credits. Enter the greater of line 25 or line 26	27.	00	

PART 2: BUSINESS INCOME TAX

28. Business Income. If negative, enter as negative. (If business activity protected under PL 86-272, complete and attach Form 4586 and/or 4581, as applicable; see instructions)..... 28.

Additions to Income

29. Interest income and dividends derived from obligations or securities of states other than Michigan..... 29.

30. Taxes on or measured by net income 30.

31. Tax imposed under MBT 31.

32. Any carryback or carryover of a federal net operating loss 32.

33. Losses attributable to other flow-through entities that are taxed under the MBT 33.

Account No.

34. Royalty, interest, and other expenses paid to a related person..... 34.

35. Miscellaneous (see instructions) 35.

36. Total Additions to Income. Add lines 29 through 35..... 36.

37. **Business Income Tax Base After Additions.** Add lines 28 and 36. If negative, enter as negative..... 37.

Subtractions from Income

38. Dividends and royalties received from persons other than U.S. persons and foreign operating entities 38.

39. Income attributable to other flow-through entities that are taxed under the MBT 39.

Account No.

40. Interest income derived from United States obligations 40.

41. Net earnings from self-employment. If less than zero, enter zero 41.

42. Miscellaneous (see instructions) 42.

43. Total Subtractions from Income. Add lines 38 through 42 43.

44. **Business Income Tax Base.** Subtract line 43 from line 37. If negative, enter as negative 44.

45. Apportioned Business Income Tax Base. Multiply line 44 by percentage on line 11c 45.

46. Available MBT business loss carryforward from previous MBT return. Enter as a positive number..... 46.

47. Subtract line 46 from line 45. If negative, enter here as negative, skip line 48, and enter zero on line 49. A negative number here is the available business loss carryforward to the next MBT filing period (see instr.) 47.

48. Qualified Affordable Housing Deduction. If line 47 is positive, complete lines 48a through 48i as follows: (1) If taking the QAHP deduction only, complete lines 48a through 48i. (UBGs, see instructions.) (2) If taking the seller's deduction only, skip lines 48a through 48h and carry the amount from Form 4579, line 5, to line 48i. (3) If taking both deductions, complete the QAHP deduction calculation on lines 48a through 48h, and add to the total at line 48i the amount from Form 4579, line 5.

a.	Gross rental receipts attributable to residential units in Michigan	48a.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	
b.	Rental expenses attributable to residential rental units in Michigan...	48b.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	
c.	Taxable income attributable to residential rental units. Subtract line 48b from line 48a.....	48c.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	
d.	Number of residential rent restricted units in Michigan owned by the Qualified Affordable Housing Project.....	48d.	<input style="width: 100%; height: 20px;" type="text"/>		
e.	Total number of residential rental units in Michigan owned by the Qualified Affordable Housing Project.....	48e.	<input style="width: 100%; height: 20px;" type="text"/>		
f.	Divide line 48d by line 48e and enter as a percentage.....	48f.	<input style="width: 100%; height: 20px;" type="text"/>	%	
g.	Multiply line 48c by line 48f.....	48g.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	
h.	Limited dividends or other distributions made to the owners of the QAHP	48h.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	
i.	Qualified Affordable Housing Deduction. Subtract line 48h from line 48g. (See instructions.).....	48i.	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 30px; height: 20px;" type="text" value="00"/>	

49. Subtract line 48i from line 47. If less than zero, enter zero 49.

50. **Business Income Tax Before All Credits.** Multiply line 49 by 4.95% (0.0495)..... 50.

PART 3: TOTAL MICHIGAN BUSINESS TAX

51. Total Michigan Business Tax Before Credits. Add lines 27 and 50	51.	00
52. The annual surcharge is no longer applicable. There is no amount to be entered on this line	52.	XXXXXXXXXX00
53. Enter amount from line 51. If apportioned or allocated gross receipts are less than \$350,000, enter zero	53.	00
54. Nonrefundable credits from Form 4568, line 40	54.	00
55. Total Tax After Nonrefundable Credits. Subtract line 54 from line 53. If less than zero, enter zero.....	55.	00
56. Recapture of Certain Business Tax Credits and Deductions from Form 4587, line 13.....	56.	00
57. Total MBT Tax Liability. Add lines 55 and 56.....	57.	00
58. Corporate Income Tax adjustment from Form 4946, line 39	58.	00
59. Total Tax Liability. Add lines 57 and 58	59.	00

PART 4: PAYMENTS, REFUNDABLE CREDITS AND TAX DUE

60. Overpayment credited from prior MBT return.....	60.	00
61. Estimated tax payments	61.	00
62. There is no amount to be entered on this line. Skip to line 63.....	62.	XXXXXXXXXX00
63. Tax paid with request for extension	63.	00
64. Refundable credits from Form 4574, line 23	64.	00
65. Payment and credit total. Add lines 60 through 64. (If not amending, then skip to line 67.).....	65.	00
AMENDED RETURN ONLY	a. Payments made with original and/or amended returns	00
	b. Overpayment from original and/or amended returns.	00
	c. Add lines 65 and 66a and subtract line 66b from the sum.....	00
66. TAX DUE. Subtract line 65 (or line 66c, if amending) from line 59. If less than zero, leave blank.....	67.	00
68. Underpaid estimate penalty and interest from Form 4582, line 38.....	68.	00
69. Annual return penalty (a) % = (b) 00 plus interest (c) 00. Total.....	69d.	00
70. PAYMENT DUE. If line 67 is blank, go to line 71. Otherwise, add lines 67, 68 and 69d.....	70.	00

PART 5: REFUND OR CREDIT FORWARD

71. Overpayment. Subtract lines 59, 68 and 69d from line 65 (or line 66c, if amending). If less than zero, leave blank (see instructions)	71.	00
72. CREDIT FORWARD. Amount on line 71 to be credited forward and used as an estimate for next tax year	72.	00
73. REFUND. Amount on line 71 to be refunded.....	73.	00

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

Return is due April 30 or on or before the last day of the 4th month after the close of the tax year.

WITHOUT PAYMENT. Mail return to:
Michigan Department of Treasury, PO Box 30783, Lansing MI 48909

WITH PAYMENT. Pay amount on line 70. Mail check and return to:
Michigan Department of Treasury, PO Box 30113, Lansing MI 48909

Make check payable to "State of Michigan." Print taxpayer's FEIN or TR Number, the tax year, and "MBT" on the front of the check. Do not staple the check to the return.