

2016 MICHIGAN Business Tax Annual Return

Issued under authority of Public Act 36 of 2007.

☐ Check if this is an amended return.
See instructions.

MM-DD-YYYY

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1. Return is for calendar year 2016 or for tax year beginning:

and ending:

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 <input type="checkbox"/> S Corporation / LLC S Corporation	
3. Principal Business Activity			4. Business Start Date in Michigan		
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
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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

If claiming the Small Business Alternative Credit, skip to line 18.

17. Deduction for contractors in SIC Codes 15, 16 and 17	17.		00
SIC Code: <input type="text"/>			
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

Additions to Income

PART 3: TOTAL MICHIGAN BUSINESS TAX

51. Total Michigan Business Tax Before Surcharge and Credits. Add lines 27 and 50	51.		00
52. Annual Surcharge. All filers, see instructions	52.		00
53. Tax Liability After Surcharge. Add lines 51 and 52. 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. Flow-Through Withholding payments	62.		00
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
<div style="border: 1px solid black; padding: 2px; display: inline-block; text-align: center;"> AMENDED RETURN ONLY </div>	a. Payments made with original and/or amended returns	66a.	00
	b. Overpayment from original and/or amended returns.	66b.	00
	c. Add lines 65 and 66a and subtract line 66b from the sum	66c.	00
67. 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 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Authorized Signature for Tax Matters <div style="border: 1px solid black; height: 40px; width: 100%;"></div>		Preparer's Business Name (print or type) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Authorized Signer's Name (print or type)	Date	Preparer's Business Address and Telephone Number (print or type) <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	
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.