Michigan Department of Treasury 4567 (Rev. 04-16), Page 1

## amended return. 2016 MICHIGAN Business Tax Annual Return See instructions Issued under authority of Public Act 36 of 2007. MM-DD-YYYY MM-DD-YYYY 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) C Corporation / Individual Street Address Check if LLC C Corporation new address (See instructions) S Corporation / City State ZIP/Postal Code Country Code Fiduciary LLC S Corporation 3. Principal Business Activity 4. Business Start Date in Michigan Partnership / LLC Partnership 5. NAICS (North American Industry Classification System) Code 6. If Discontinued, Effective Date Check if Filing Michigan Unitary Business Group Return. (Include Form 4580.) Check if line 11 includes sales of transportation services. **Apportionment Calculation** a. Michigan Sales (if no Michigan sales, enter zero)..... 00 11a 00 Total Sales ..... 11b Apportionment Percentage. Divide line 11a by line 11b ...... 11c. PART 1: MODIFIED GROSS RECEIPTS TAX 00 12. Gross Receipts (see instructions)..... 12. Subtractions from Gross Receipts 00 Inventory acquired during the tax year ..... 13. Depreciable assets acquired during the tax year ..... 00 14 Materials and supplies not included in inventory or depreciable property..... 15. 00 Staffing Company: Compensation of personnel supplied to customers...... 16. If claiming the Small Business Alternative Credit, skip to line 18. 00 Deduction for contractors in SIC Codes 15, 16 and 17 17. SIC Code: 00 Film rental or royalty payments paid by a theater owner to a film distributor and/or film producer ..... 18. Qualified Affordable Housing Project (QAHP) Deduction 00 a. Gross receipts attributable to residential rentals in Michigan ........... 19a. b. Number of residential rent restricted units in Michigan owned c. Total number of residential rental units in MI owned by the QAHP .. 19c. % 00 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 20. Payments made by taxpayers licensed under Article 25 or Article 26 of the Occupational Code 00 to independent contractors licensed under Article 25 or Article 26..... 20. 00 21. Miscellaneous (see instructions) 21 00 Total Subtractions from Gross Receipts. Add lines 13 through 18 and 19g through 21 ...... 22. 00 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 Multiply line 24 by 0.8% (0.008) ..... 00 25. 25 Enrichment Prohibition for dealers of personal watercraft or new motor vehicles. Enter amount collected 26. იი

Modified Gross Receipts Tax Before All Credits. Enter the greater of line 25 or line 26.....

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Check if this is an

4567. Page 2	
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FEIN or TR Number	

## **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.	00
Addit	ions to Income		
29.	Interest income and dividends derived from obligations or securities of states other than Michigan	29.	00
30.	Taxes on or measured by net income	30.	00
31.	Tax imposed under MBT	31.	00
32.	Any carryback or carryover of a federal net operating loss	32.	00
33.	Losses attributable to other flow-through entities that are taxed under the MBT	33.	00
	Account No.		
34.	Royalty, interest, and other expenses paid to a related person	34.	00
35.	Miscellaneous (see instructions)	35.	00
36.	Total Additions to Income. Add lines 29 through 35	36.	00
37.	Business Income Tax Base After Additions. Add lines 28 and 36. If negative, enter as negative	37.	00
Subtr	actions from Income		
38.	Dividends and royalties received from persons other than U.S. persons and foreign operating entities	38.	00
	Income attributable to other flow-through entities that are taxed under the MBT		00
	Account No.		
40.	Interest income derived from United States obligations	40.	00
41.	Net earnings from self-employment. If less than zero, enter zero	41.	00
42.	Miscellaneous (see instructions)	42.	00
43.	Total Subtractions from Income. Add lines 38 through 42	43.	00
44.	Business Income Tax Base. Subtract line 43 from line 37. If negative, enter as negative	44.	00
45.	Apportioned Business Income Tax Base. Multiply line 44 by percentage on line 11c	45.	00
46.	Available MBT business loss carryforward from previous MBT return. Enter as a positive number	46.	00
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.	00
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		
	b. Rental expenses attributable to residential rental units in Michigan 48b. 00		
	c. Taxable income attributable to residential rental units. Subtract line 48b from line 48a		
	d. Number of residential rent restricted units in Michigan owned by the Qualified Affordable Housing Project		
	e. Total number of residential rental units in Michigan owned by the Qualified Affordable Housing Project48e.		
	f. Divide line 48d by line 48e and enter as a percentage		
	g. Multiply line 48c by line 48f		
	h. Limited dividends or other distributions made to the owners of the QAHP		
	i. Qualified Affordable Housing Deduction. Subtract line 48h from line 48g. (See instructions.)	48i.	loo
49.	Subtract line 48i from line 47. If less than zero, enter zero		00
50		50	00

FEIN or TR Number						

FARI	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		00		
<b>5</b> 4	\$350,000, enter zero.		00		
54.	Nonrefundable credits from Form 4568, line 40		00		
55. 56.	Total Tax After Nonrefundable Credits. Subtract line 54 from line 53. If less than zero, enter zero		00		
56. 57.	Recapture of Certain Business Tax Credits and Deductions from Form 4587, line 13  Total MBT Tax Liability. Add lines 55 and 56		00		
57. 58.	Corporate Income Tax adjustment from Form 4946, line 39		00		
	Total Tax Liability. Add lines 57 and 58		00		
59.	Total Tax Liability. Add illies 57 and 56	59.			
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		
	a. Payments made with original and/or amended returns 66a. 00				
66.	RETURN b. Overpayment from original and/or amended returns. 66b. 00				
	ONLY c. Add lines 65 and 66a and subtract line 66b	00-			
	from the sum	66c.	00		
	<b>TAX DUE.</b> Subtract line 65 (or line 66c, if amending) from line 59. If less than zero, leave blank		00		
68.	Underpaid estimate penalty and interest from Form 4582, line 38	68.	00		
	Annual return penalty (a) 9 = (b) 00 plus interest (c) 00. Total		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				
	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.	2. CREDIT FORWARD. Amount on line 71 to be credited forward and used as an estimate for next tax year 72.				
73.					

<b>Taxpayer Certification.</b> I declare under penalty return and attachments is true and complete to the be		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.			
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  $\ensuremath{\mathsf{TR}}$ Number, the tax year, and "MBT" on the front of the check. Do not staple the check to the return.