NOTICE OF TESTING REQUIREMENTS

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the "Tax Year 2024-25 Miscellaneous Guidelines" for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

	STRUCTIONS: Complete t oss MI-461.	this form if you have mo	ore than twelve (1	2) entries. This is a co	ontinuation of the Mic	higan Excess Business	
	Type or print in blue or black ink. Attachment 1. Filer's Name Shown on Tax Return 2. Identifying Number						
A	LLOWABLE AND EXC	ESS BUSINESS LO	DSS	I			
	Α	B Federal Employer	C Apportionment	D Federal Income	E Michigan Income (Loss)	F Non-Michigan Income (Loss)	
	Business Name	Identification Number (FEIN or SSN)	Percentage from MI-1040H, line 8 (if applicable)	(Loss) (Amount included in U.S. Form <i>461</i> , line 14)	(Amount in column D attributable to business activity in Michigan)	(Amount in column D attributable to business activity outside of Michigan)	
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