

2024 MICHIGAN Composite Individual Income Tax Return

Amended Return

This return is due April 15, 2025. Type or print clearly in blue or black ink.

(MM-DD-YYYY)

(MM-DD-2024)

Return is for calendar year 2024 or for tax year beginning: and ending: - 2024

Filers whose tax year ends in 2024 should use this form. Do not use this form if the tax year ends in a year other than 2024.

1. Name of Partnership, S Corporation or Other Flow-Through Entity; 2. Federal Employer Identification Number (FEIN); 3. Mailing Address; 4. City or Town, State, ZIP Code

NOTE: Individual members subject to a federal excess business loss limitation may not participate in a composite filing.

Table with 29 rows for tax calculations: 5. Ordinary income or (loss) from U.S. Form 1065 or U.S. Form 1120S; 6. Additions from line 37; 7. Subtotal; 8. Subtractions; 9. Total income subject to apportionment; 10. Apportionment percentage; 11. Total Michigan apportioned income; 12. Michigan allocated income; 13. Flow-through entity tax; 14. Total Michigan income; 15. Michigan income attributable to Michigan residents; 16. Michigan income attributable to nonparticipating members; 17. Michigan income attributable to participants; 18. Exemption allowance; 19. SEP, SIMPLE or qualified plan deductions; 20. Add lines 18 and 19; 21. Taxable income; 22. Tax; 23. Credit for participants' allocated share; 24. Michigan extension payments; 25. 2024 AMENDED RETURNS ONLY; 26. TAX DUE; 27. Overpayment; 28. Credit Forward; 29. REFUND

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.

Signature and Date fields for Filer and Preparer; Authorization box: By checking this box, I authorize Treasury to discuss my return with my preparer; Mailing instructions: Make check payable to "State of Michigan"; Mail completed returns to: Michigan Department of Treasury, P.O. Box 30058, Lansing, MI 48909

Name of Partnership, S Corporation or Other Flow-Through Entity	Federal Employer Identification Number
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ADDITIONS

30. Net income or (loss) from rental real estate activities	30.		00
31. Net income or (loss) from other rental activities	31.		00
32. Portfolio Income or (loss):			
a. Interest income	32a.		00
b. Dividend income	32b.		00
c. Royalty income	32c.		00
d. Net short-term capital gain or (loss) (from U.S. Schedule K)	32d.		00
e. Net long-term capital gain or (loss) (from U.S. Schedule K)	32e.		00
f. Other portfolio income	32f.		00
33. Net gain or (loss) under Section 1231	33.		00
34. Other income from U.S. Schedule K	34.		00
35. State or local taxes measured by income, including any allocated share of tax paid by an electing flow-through entity (see instructions)	35.		00
36. Other miscellaneous additions (include a supporting statement)	36.		00
37. Total additions. Add lines 30 through 36. Enter here and on line 6	37.		00

SUBTRACTIONS

38. Income or (loss) from other partnerships, S corporations and fiduciaries	38.		00
39. Other miscellaneous subtractions (include a supporting statement). Describe: _____	39.		00
40. Total subtractions. Add lines 38 and 39. Enter here and on line 8	40.		00

MICHIGAN ALLOCATED INCOME OR (LOSS)

41. Guaranteed payments to all members allocated to Michigan:			
a. Participating nonresidents - for services performed in Michigan	41a.		00
b. Nonparticipating nonresidents - for services performed in Michigan	41b.		00
c. Michigan residents - total payments	41c.		00
42. Income attributable to other Michigan partnerships, S corporations or fiduciaries	42.		00
43. Net Michigan capital gains or (losses) not subject to apportionment (from U.S. Schedule D)	43.		00
44. Other Michigan allocated income or (loss) (see instructions)	44.		00
45. Total Michigan allocated income or (loss). Add lines 41a through 44. Enter here and on line 12.	45.		00

EXEMPTION ALLOWANCE. See instructions for completing this section.

46. Michigan income to participants from line 17	46.		00
47. Total income from Participants Total Income Worksheet, page 9	47.		00
48. Percent of income attributable to Michigan. Divide line 46 by line 47 (must be between 0 and 100%).	48.		%
49. Prorated exemption allowance per participant. Multiply line 48 by \$5,600 (exemption allowance)	49.		00
50. Number of participants included in this return	50.		
51. Total prorated exemption	51.		00

SEP, SIMPLE OR QUALIFIED PLAN DEDUCTIONS (PARTNERS ONLY)

52. SEP, SIMPLE or qualified plan deductions for participants (include a schedule)	52.		00
53. Percent of income attributable to Michigan from line 48	53.		%
54. SEP, SIMPLE or qualified plan deductions attributable to Michigan. Multiply line 52 by the percentage on line 53. Enter here and on line 19	54.		00

Name of Partnership, S Corporation or Other Flow-Through Entity:	Federal Employer Identification Number:
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SCHEDULE A: SCHEDULE OF PARTICIPANTS (Must have at least two participants, see instructions)

Column 1 Participant Information	Column 2 Distributive Share of Michigan Income and Michigan Guaranteed Payments	Column 3 Share of Michigan Tax	Column 4 Allocated Share of Flow-Through Entity Tax Credit
Participant Name			
Participant FEIN/SSN			
Participant Address			
Participant Name			
Participant FEIN/SSN			
Participant Address			
Participant Name			
Participant FEIN/SSN			
Participant Address			
Participant Name			
Participant FEIN/SSN			
Participant Address			
Participant Name			
Participant FEIN/SSN			
Participant Address			
Participant Name			
Participant FEIN/SSN			
Participant Address			
<input type="checkbox"/> Check here if additional page(s) used. Enter totals from additional page(s), if applicable.			
Total Columns 2, 3 and 4. Carry total from Column 2 to page 1, line 17. Carry total from Column 4 to page 1, line 23.			

Name of Partnership, S Corporation or Other Flow-Through Entity:	Federal Employer Identification Number:
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SCHEDULE B: SCHEDULE OF NONPARTICIPANTS

Column 1 Nonparticipant Information		Column 2 Distributive Share of Michigan Income* and Michigan Guaranteed Payments
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
Nonparticipant Name:	Nonparticipant FEIN/SSN	
Nonparticipant Address:		
<input type="checkbox"/> Check here if additional page(s) used. Enter totals from additional page(s), if applicable.		
Total Column 2. Carry total from Column 2 to page 1, line 16:		

* The income of C corporation members reported here is for reconciliation purposes of this form and is not used to compute a CIT liability.

Name of Partnership, S Corporation or Other Flow-Through Entity:	Federal Employer Identification Number:
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SCHEDULE C: SCHEDULE OF MICHIGAN RESIDENTS

Column 1 Resident Information		Column 2 Distributive Share of Michigan Income and Michigan Guaranteed Payments
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
Resident Name	Resident FEIN/SSN	
Resident Address		
<input type="checkbox"/> Check here if additional page(s) used. Enter totals from additional page(s), if applicable.		
Total Column 2 and carry to page 1, line 15:		