 Final Draft 5/05/2025 Issued under authority of Public Act 281 of 1967 as amended.

2025 MICHIGAN Composite Individual Income Tax Return

☐ **Amended Return**

This return is due April 15, 2026. Type or print clearly in blue or black ink.

Return is for calendar year 2025 or for tax year beginning: (MM-DD-YYYY) ________ and ending: (MM-DD-2025) ________ - **2025**

Filers whose tax year ends in 2025 should use this form. Do not use this form if the tax year ends in a year other than 2025.

1. Name of Partnership, S Corporation or Other Flow-Through Entity	2. Federal Employer Identification Number (FEIN)
3. Mailing Address (Number, Street or P.O. Box)	

4. City or Town	State	ZIP/Postal Code	Country Code

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

5.	Ordinary income or (loss) from U.S. Form *1065* or U.S. Form *1120S*	5.	00
6.	Additions from line 37	6.	00
7.	Subtotal. Add lines 5 and 6	7.	00
8.	Subtractions from line 40	8.	00
9.	Total income subject to apportionment. Subtract line 8 from line 7	9.	00
10.	Apportionment percentage from MI-1040H (see instructions)	10.	%
11.	Total Michigan apportioned income. Multiply line 9 by the percentage on line 10	11.	00
12.	Michigan allocated income or (loss) from line 45	12.	00
13.	Flow-through entity tax non-electing entity income or (loss) adjustment (see instructions)	13.	00
14.	Total Michigan income. Add lines 11, 12 and 13	14.	00
15.	Michigan income attributable to Michigan residents (see instructions for Schedule C)	15.	00
16.	Michigan income attributable to nonparticipating members (see instructions for Schedule B)	16.	00
17.	Michigan income attributable to participants (see instructions for Schedule A)	17.	00
18.	Exemption allowance from line 51	18.	00
19.	SEP, SIMPLE or qualified plan deductions from line 54	19.	00
20.	Add lines 18 and 19	20.	00
21.	Taxable income. Subtract line 20 from line 17	21.	00
22.	**Tax.** Multiply line 21 by 4.25% (0.0425)	▸ 22.	00
23.	Credit for participants' allocated share of flow-through entity tax reported by filer from Schedule A (see instructions)	▸ 23.	00
24.	Michigan extension payments and estimated tax payments	▸ 24.	00
25.	**2025 AMENDED RETURNS ONLY.** See instructions	▸ 25.	00
26.	If the total of lines 23, 24 and 25 is less than line 22, enter TAX DUE. Include interest ________ and penalty ________ , if applicable **PAY**	▸ 26.	00
27.	**Overpayment.** If the total of lines 23, 24 and 25 is more than line 22, enter overpayment	27.	00
28.	**Credit Forward**. Amount of line 27 to apply to 2026 estimated tax	▸ 28.	00
29.	Subtract line 28 from line 27 **REFUND**	▸ 29.	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. I have obtained the required power of attorney from each of the members of this composite return and the entity will resolve the issue of any tax liability.*

Filer's Signature	Date

☐ By checking this box, I authorize Treasury to discuss my return with my preparer.

PREPARER CERTIFICATION. *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

Preparer's PTIN, FEIN or SSN

Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

Mailing: Make check payable to **"State of Michigan."**
Write the entity's **FEIN, "Composite Return"** and **tax year** on the check.

Mail completed returns to:
Michigan Department of Treasury
P.O. Box 30058
Lansing, MI 48909

Continued on Page 2.

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

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 $5,800 (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

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			
☐ 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.			

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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		
Nonparticipant Name	Nonparticipant FEIN/SSN	
Nonparticipant Address		
Nonparticipant Name	Nonparticipant FEIN/SSN	
Nonparticipant Address		
☐ 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.**

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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		
☐ 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		