

**2026 MICHIGAN Composite Individual Income Tax Return**☐ Amended Return

This return is due April 15, 2027. Type or print clearly in blue or black ink.

(MM-DD-YYYY)

(MM-DD-2026)

Return is for calendar year 2026 or for tax year beginning: and ending: - 2026

Filers whose tax year ends in 2026 should use this form. Do not use this form if the tax year ends in a year other than 2026.

|                                                                    |       |                                                  |              |
|--------------------------------------------------------------------|-------|--------------------------------------------------|--------------|
| 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. 2026 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.<br>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 2027 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.**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

**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

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).<br>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.<br>Divide line 46 by line 47 (must be between 0 and 100%)..... | 48. |  | %  |
| 49. | Prorated exemption allowance per participant.<br>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.<br>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<br>Participant Information                                                                                         | Column 2<br>Distributive Share of<br>Michigan Income and<br>Michigan Guaranteed<br>Payments | Column 3<br>Share of Michigan Tax | Column 4<br>Allocated Share of<br>Flow-Through Entity Tax<br>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                                                                                                         |                                                                                             |                                   |                                                                     |
| Participant Name                                                                                                            |                                                                                             |                                   |                                                                     |
| Participant FEIN/SSN                                                                                                        |                                                                                             |                                   |                                                                     |
| Participant Address                                                                                                         |                                                                                             |                                   |                                                                     |
| <input type="checkbox"/> Check here if additional page(s) used.<br>Enter totals from additional page(s),<br>if applicable.  |                                                                                             |                                   |                                                                     |
| Total Columns 2, 3 and 4. Carry total from<br>Column 2 to page 1, line 17. Carry total from<br>Column 4 to page 1, line 23. |                                                                                             |                                   |                                                                     |

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

**SCHEDULE B: SCHEDULE OF NONPARTICIPANTS**

| Column 1<br>Nonparticipant Information                                                                               |                         | Column 2<br>Distributive Share of Michigan Income*<br>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                                                                                               |                         |                                                                                        |
| <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

**SCHEDULE C: SCHEDULE OF MICHIGAN RESIDENTS**

| Column 1<br>Resident Information                                                                                     |                   | Column 2<br>Distributive Share of Michigan Income and<br>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:                                                                         |                   |                                                                                       |