This is a miscellaneous form. You do not need to submit it to Treasury for testing. It's provided to you to include in your software.

Final Draft 5/27/2020

Do not include with Form MI-1040.

MICHIGAN Net Operating Loss Carryback Refund Request

Issued under authority of Public Act 281 of 1967, as amended.

Loss Year (YYYY)

Use this form for loss years 2018, 2019 and 2020 as it accommodates provisions of the federal CARES Act.

Type or print in blue or black ink.

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789)
Home Address (Number, Street, or P.O. Box)			
City or Town		State	ZIP Code

1. ☐ Check the box and see instructions if there was a change in filing or marital status between the loss year and carryback year(s).

PART 1: NOL AVAILABLE FOR CARRYBACK

2. Enter Michigan NOL computed on MI-1045 for the loss year identified above as a positive number .... `00`

PART 2: REDETERMINE MICHIGAN INCOME TAX

If only one carryback year, use column A. Complete lines 3 through 30 one column at a time.

	A.	B.	C.
3. Year to which NOL is being carried back.....................			
4. Reported federal AGI for the year indicated on line 3..	00	00	00
5. Additions from Schedule 1..	00	00	00
6. Balance. Add lines 4 and 5	00	00	00
7. Subtractions from Schedule 1. Enter as a positive number	00	00	00
8. Income subject to tax. Subtract line 7 from line 6 (see instructions)..	00	00	00
9. Michigan NOL Carryover (see instructions).................	00	00	00
10. Balance. Subtract line 9 from 8. If line 9 is greater than line 8, enter "0"	00	00	00
11. Michigan exemption allowance from MI-1040, line 15	00	00	00
12. Taxable income. Subtract line 11 from 10. If line 11 is greater than line 10, enter "0"......................................	00	00	00
13. Tax. Multiply line 12 by 4.25% (0.0425).....................	00	00	00
14. Nonrefundable tax credits..	00	00	00
15. Subtotal. Subtract line 14 from line 13. If line 14 is greater than line 13, enter "0"	00	00	00
16 Use Tax and Voluntary Contributions (see instructions)	00	00	00
17. Tax due after NOL Carryback. Add lines 15 and 16	00	00	00
18. Refundable credits..	00	00	00
19. Tax withheld...	00	00	00

Filer's Full Social Security Number __ __

	A.	B.	C.
20. Tax paid with prior returns.	00	00	00
21. Estimated tax payments	00	00	00
22. Total. Add lines 18 through 21.	00	00	00
23. Tax previously refunded or carried to next year...........	00	00	00
24. Balance of tax paid. Subtract line 23 from line 22. If line 23 is greater than line 22, enter "0"....................	00	00	00
25. **Overpayment.** Subtract line 17 from line 24.. **REFUND**	00	00	00

PART 3: COMPUTE THE NOL CARRYOVER

	A.	B.	C.
26. Enter the lesser of line 8 or line 9...............................	00	00	00
27. NOL before modifications. Subtract line 26 from line 9	00	00	00
28. Excess Capital Loss deduction included in line 8........	00	00	00
29. Domestic production activities deduction (DPAD) included in line 8..	00	00	00
30. NOL carryover to a following year. Subtract lines 28 and 29 from line 27. If less than zero enter "0". (See instructions)..	00	00	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.*

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

Filer's Signature	Date	Preparer's PTIN, FEIN or SSN
Spouse's Signature	Date	Preparer's Name (print or type)

Preparer's Signature

Preparer's Business Name, Address and Telephone Number

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

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

NOTE: Do not file Form 5603-CARES Act with Form MI-1040 for the loss year indicated above. These forms are to be mailed to different addresses. Sending these forms together may delay the processing of your return.