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| Columns A and B: Enter the business entity name and through entity, including portfolio income. Guaranteed payments to partners are not considered business income in U.S. Form 461, line 14. If the business entity is a sole proprietorship, enter the filer's Social Security number. Combing any business income that is not allocated or apportioned to Michigan. Conversely, any loss not allocated or apportioned to Michigan must be added to AGI. Business income is apportioned by using a sales factor computed on a Schedule of Apportionment (Form MI-1040H). Due to the differences in the business income reported for federal purposes, the federal business income and loss reported on Form MI-461 may not include all business income or loss for Michigan apportionment. For attributable to Michigan must be separately adjusted on Michigan Schedule I or Schedule NR. How to Claim a Michigan NOL Created from a Michigan excess Business Loss The Michigan excess business loss becomes a Group and instructions for an orient information. For assistance in tracking the excess business loss NOL, refer to the filer and instructions for an orient information. For assistance in tracking the excess business loss NOL, refer to the filer and instructions for an orient information. For assistance in tracking the excess business loss NOL, refer to the filer and the filer in column A, enter the filer's Social Security number. Combine guaranteed payments that are included in U.S. Form 461, line 14, as one entry. In column A, enter the applicable description instead of a business name. In column B, enter the filer's Social Security number. Combine guaranteed payments that are included in U.S. Form 461, line 14. The applicable description instead of a business name. In column B, enter the filer's Social Security number. Column C Imm 4. For guaranteed payments that were included in U.S. Form 461, | | | $\alpha + i + i + i + i = \bar{c} \cdot (A \cdot c)$ |
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| How to Claim a Michigan NOL Created from a Michigan Excess Business Loss The Michigan excess business loss becomes a Group 2 TCJA NOL (created in 2021 and future tax years) available to claim in the subsequent year. See Form 5674 and instructions for more information. For assistance in tracking the excess business loss NOL, refer to the 58 "Michigan NOL Carryover Worksheet" available on Treasury's Web site. How to Claim a Michigan NOL Created from a Separate line in column A, leave column C blank. Column D: Enter federal business income or loss for each entity after applying passive loss limitation and before applying the federal excess business loss limitation. Report all income or loss included in U.S. Form 461, line 14. Do not enter any additional income or loss that is not included in U.S. Form 461, line 14. For guaranteed payments that were entered on a separate line in column A, enter the total amount included in U.S. Form 461, line 14, in column D. Also report this amount as a negative number on line 6, column D. | | | |
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| 61 a negative number on line 6, column D. 62 | | iteasuly s web site. | mic in column 71, enter the total amount included in c.s. |
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| 0 4 | 2021 5595, Page 3 Column E: Multiply the amount in column D by the | • Step 4: For line 9, column F, enter the sum of lines 7 | 0 4 |
|------------|---|---|------------|
| 0 5 | percentage in column C. | and 8, column F. Continue to instructions based on | 0 5 |
| 0 6 | Guaranteed payments received by a Michigan resident are | residency. If line 3, column F is positive (See Example 3): | 0 6 |
| 0 7 | taxable to the State of Michigan, no matter where they were earned. | Step 1: Skip line 8, column F | 0 7 |
| 0 8 | Guaranteed payments received by a Michigan nonresident | Step 1: Skip line 8, column F. Step 2: For line 9, column F, enter line 7, column F. | 0 8 |
| 1 0 | for services performed in Michigan are taxable to the State | Step 3: For line 8, column E, enter line 3, column F | 1 0 |
| 11 | of Michigan, unless the taxpayer resides in a reciprocal | as a negative number | 1 1 |
| 1 2 | state (Illinois, Indiana, Kentucky, Minnesota, Ohio and | Step 4: For line 9, column E, enter the sum of lines 7 | 1 2 |
| 1 3 | Wisconsin). | and 8, column E. Continue to instructions based on | 1 3 |
| 1 4 | For guaranteed payments entered on a separate line in column A enter the portion that is sourced to Michigan in | residency. | 1 4 |
| 1 5 | column E. Also report this amount as a negative number on | Michigan Resident Instructions: | 1 5 |
| 1 6 1 7 | line 6, column E. | • If line 9, column F is a positive number, carry the amount to Schedule 1, line 13 and combine with | 1 6 1 7 |
| 1 8 | Column F: Subtract the amount in column E from the | other amounts reported on that line. Do not duplicate | 1 8 |
| 1 9 | amount in column D. | adjustments for the same income or loss on the | 1 9 |
| 2 0 | Michigan nonresidents only, for guaranteed payments entered on a separate line in column A, enter the portion | Schedule 1. | 2 0 |
| 2 1 | that is not taxable to Michigan in column F. Also report this | • If line 9, column F is a negative number, carry this | 2 1 |
| 2 2 | amount as a negative number on line 6, column F. | amount as a positive number to Schedule I, line 4 and combine with other amounts reported on that line. Do | 2 2 |
| 2 3 | Line 3: Enter the total for columns D, E and F, including | not duplicate adjustments for the same income or loss | 2 3 |
| 2 4 2 5 | amounts from Form 5606, if applicable. If filing multiple | on the Schedule 1. | 2 4 2 5 |
| 26 | Forms 5606 combine the amounts from all forms. The amount on line 3, column D must match U.S. Form 461, | Nonresident and Michigan Part-Year Resident | 2 6 |
| 2 7 | line 14. | Instructions: | 2 7 |
| 2 8 | Line 4: If the computed percentage is less than zero, | Combine amounts carried to the Schedule NR with other amounts reported on those lines. Do not report the same | 2 8 |
| 2 9 | enter zero. If the computed percentage is greater than 100, | income or loss more than once on the Schedule NR. | 2 9 |
| 3 0 | enter 100. | Carry guaranteed payments included in the adjustment | 3 0 |
| 3 1 | Line 5: Enter the federal allowable business loss as follows: Column D: Enter the federal allowable business loss as | on line 6 to the appropriate columns on line 9 of the | 3 1 |
| 3 2 | a negative number: \$262,000 for filers who are single, | Schedule NR. | 3 2 |
| 3 4 | married filing separately, or fiduciary filers; \$524,000 for | Carry line 9, columns D, E, and F to the appropriate columns on line 11 of Schedule NR. | 3 4 |
| 3 5 | joint filers. | Michigan Resident Estate or Trust Instructions: | 3 5 |
| 3 6 | Column E: Multiply the amount on line 5, column D by the | • If line 9, column F is a positive number, carry the | 3 6 |
| 3 7 | percentage on line 4, column E. Enter the result on line 5, column E. | amount to the Michigan Fiduciary Income Tax Return | 3 7 |
| 3 8 | Column F: Multiply the amount on line 5, column D by the | (Form MI-1041), line 38 and combine with other | 3 8 |
| 3 9 | percentage on line 4, column F. Enter the result on line 5, | amounts reported on that line. • If line 9, column F is a negative number, report the | 3 9 |
| 4 0 | column F. | amount as a positive number on Form MI-1041, line 33 | 4 0 |
| 4 1 4 2 | Line 6: For guaranteed payments reported on a separate | and combine with other amounts reported on that line. | 4 1 4 2 |
| 4 3 | line in the table above, enter in their respective columns as | Line 10: For either column E or F, if line 9 is negative, | 4 3 |
| 4 4 | a negative number. See Example 1. Line 7: Subtotal each column as follows: | subtract lines 5 and 8 from line 3. If line 9, column E is | 4 4 |
| 4 5 | Column D: Add lines 5 and 6. | positive, you do not have a Michigan excess business loss. Column E: This amount is a Michigan excess business | 4 5 |
| 4 6 | Column E: If line 3 is negative, add lines 5 and 6. If line 3 | loss NOL. It becomes a Group 2 NOL in the following | 4 6 |
| 4 7 | is positive, add lines 3 and 6. | year when it becomes available to claim. See Form 5674 | 4 7 |
| 4 8 | Column F: If line 3 is negative, add lines 5 and 6. If line 3 | for more information. If zero or greater, you do not have a | 4 8 |
| 4 9 5 0 | is positive, add lines 3 and 6. | Michigan excess business loss NOL. Column F: This amount is not attributable to Michigan and | 4 9 5 0 |
| 5 1 | Lines 8 and 9: Determine the required adjustment, if any: | is not a Michigan NOL. | 5 1 |
| 5 2 | • For line 9, column D enter the amount from line 7 | Nonresident Estate or Trust Instructions: | 5 2 |
| 5 3 | • If line 3, columns E and F are both negative or one is | Carry the excess business loss from line 10, columns E | 5 3 |
| 5 4 | zero (see Example 1): | and F as positive numbers to the appropriate columns on | 5 4 |
| 5 5 | Step 1: Skip line 8 and enter the amounts from line 7 | Michigan Fiduciary Nonresident Schedule (Form MI-1041 Schedule NR), line 8 and combine with other amounts | 5 5 |
| 5 6 | on line 9. Continue to instructions based on residency, | reported on that line. | 5 6 |
| 5 7 5 8 | If line 3, column E is positive (see Example 2): | | 5 7 5 8 |
| 5 9 | • Step 1; Skip line 8, column E | | 5 9 |
| 6 0 | • Step 2: For line 9, column E, enter line 7, column E | | 6 0 |
| 6 1 | Step 3: For line 8, column F, enter line 3, column E | | 6 1 |
| 6 2 | as â negative number | | 6 2 |
| 6 3 | | | 6 3 |
| | | | |

| The taxpayers in these exa | imples have a fode-al | Exam | | The | aca ayamalac illace | the how the Michigan | |
|--|--|--|--|--|---|--|--|
| The taxpayers in these exa allowed and excess busines | | | ioss iimitation. | ıne | -se examples illustra | are now the ivitenigat | |
| Example 1: Michigan res | | | nd non-Michigaı | n Ic | osses | | |
| Heather, a Michigan reside | | | | | | | |
| limitation for a single filer Business activity in other st | | | | | | | |
| share of the allowable loss | | | | | | | |
| NOL carryforward of \$59,0 | 93, which may be cor | nbined with othe | r Group 2 NOLs | ava | ailable to be deducte | d on Form 5674 in the | |
| following year. | В | I B I C I | | | E | F | |
| <u> </u> | Federal Employer | Apportionment | D | | Michigan Income | Non-Michigan Income | |
| | Identification | Percentage from | Federal Income (Loss) | | (Loss) (Amount in column D | (Loss) (Amount in column D | |
| Business Name | Number (FEIN or SSN) | MI-1040H, line 8 (if applicable) | (Amount included in U.S. Form 461, line 14 | | attributable to business activity in Michigan) | attributable to business activity outside of Michigan) | |
| Guaranteed payments | 111-11-1111 | % | | 00 | 50,000 00 | 00 | |
| Company A | 22-222222 | 77 % | | 00 | (385,000) 00 | (115,000) 00 | |
| Company B | 33-3333333 | 100 % | | 00 | 100,000 00 | | |
| 3. TOTAL . Add columns D, | | 1 1°1 | | | | | |
| Business Loss Continuat | ion Schedule, Form 5606 (| (if applicable) | (350,000) | 00 | (235,000) 00 | (115,000) 00 | |
| 4. Percentage of Total Los | s. Divide the total of each | column on line 3 | 100 | | | | |
| by column D, line 3 | | | | % | 67.14 % | 32.86 % | |
| 5. Federal Allowable Busi | ness Loss | - <u> </u> | (262,000) | 00 | (175,907) ₀₀ | (86,093) 00 | |
| 6. Guaranteed payments | adjustment | | (50,000) | 00 | (50,000) 00 | 00 | |
| 7 Subtotal | | | (312,000) | 00 | (225,907) 00 | (86,093) 00 | |
| Adjustment when either li | ne 7, column E or line 7, co | olumn F is a | (0.1=,000) | 00 | <u> </u> | N 1 1 1 | |
| positive number | | | | | 00 | 00 | |
| 9 Apportioned Allowable | Business Loss as adjust | | | | | | |
| | | ed | (312,000) | 00 | (225,907) 00 | (86,093) 00 | |
| 10. Excess Business Loss | | ed | (312,000) | 00 | (225,907) ₀₀ (59,093) ₀₀ | | |
| 10. Excess Business Loss | | | | | (59,093) | (28,907) | |
| 10. Excess Business Loss | | | | | (59,093) | (28,907) | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine | sident, single filer w a single filer with a bus as activity in Michigar | ith Michigan ga siness loss that ex n generated \$30,0 | ains and non-Mi ceeds his business 000 in income wh | ich s in | (59,093) 00 igan losses come by more than this business activity | (28,907) 00 he \$262,000 limitation in other states created | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow | sident, single filer w a single filer with a bus as activity in Michigar vable loss is comprise | ith Michigan gasiness loss that ex a generated \$30,000 in | ains and non-Mi ceeds his business 000 in income wh Michigan income | i ch is in ile | (59,093) 00 igan losses come by more than this business activity and a non-Michigan | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The | |
| 10. Excess Business Loss. Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. | sident, single filer was a single filer was a single filer with a bus as activity in Michigal wable loss is comprise 1000 must be added bac | ith Michigan gasiness loss that ex in generated \$30, d of \$30,000 in ck on Schedule 1 | nins and non-Mi ceeds his business 000 in income wh Michigan income Joe did not incur | i ch is in ile | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow | sident, single filer was a single filer was a single filer with a buses activity in Michigan vable loss is comprise 000 must be added bac | ith Michigan gasiness loss that ex in generated \$30,0 d of \$30,000 in k on Schedule 1 | nins and non-Mi ceeds his business 000 in income wh Michigan income Joe did not incur | i ch is in ile | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow non-Michigan loss of \$292. | sident, single filer was a single filer with a bus as activity in Michigal vable loss is comprise 000 must be added backed. Federal Employer Identification | ith Michigan gasiness loss that ex a generated \$30,000 in ck on Schedule 1 C Apportionment Percentage from | nins and non-Miceeds his business 000 in income wh Michigan income Joe did not incur D Federal Income (Loss) | ich s in ile e ar r a l | igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column D | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. F Non-Michigan Income (Loss) (Amount in column D | |
| 10. Excess Business Loss. Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. | sident, single filer was a single filer with a bus as activity in Michigal vable loss is comprise 000 must be added backers. | ith Michigan gasiness loss that ex in generated \$30,0 of \$30,000 in ck on Schedule 1 | nins and non-Mi ceeds his business 000 in income wh Michigan income Joe did not incur D | ich s in ile e ar | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow non-Michigan loss of \$292. | sident, single filer was a single filer with a bus as activity in Michigar vable loss is comprise 000 must be added back. B Federal Employer Identification Number | ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 | ains and non-Miceeds his business 000 in income wh Michigan income Joe did not incur D Federal Income (Loss) (Amount included in | ich s in ile e ar r a I | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Dattributable to business | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. F Non-Michigan Income (Loss) (Amount in column D attributable to business activity outside of Michigan) | |
| 10. Excess Business Loss. Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. A Business Name | sident, single filer was a single filer with a bus as activity in Michigal vable loss is comprise 000 must be added backers. Federal Employer Identification Number (FEIN or SSN) | ith Michigan gasiness loss that ex in generated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 (if applicable) | nins and non-Miceeds his business 000 in income wh Michigan income Joe did not incur Federal Income (Loss) (Amount included in U.S. Form 461, line 14 | ich s in iile e ar r a l | igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Destributable to business activity in Michigan) | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) (Amount in column Dattributable to business activity outside of Michigan) (340,000) 000 | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow non-Michigan loss of \$292. A Business Name Company A Evan's Consulting 3. TOTAL. Add columns D. | sident, single filer w. a single filer with a bus as activity in Michigar vable loss is comprise 000 must be added bac B Federal Employer Identification Number (FEIN or SSN) 11-1111111 | ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 (if applicable) 15 % 100 % from Excess | ains and non-Miceeds his business 000 in income wh Michigan income . Joe did not incur D Federal Income (Loss) (Amount included in U.S. Form 461, line 14 | ich s in ile e ar r a I | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Deatributable to business activity in Michigan) | he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) (Amount in column D attributable to business activity outside of Michigan) (340,000) 00 | |
| 10. Excess Business Loss Example 2: Michigan res Joe, a Michigan resident, is for a single filer. His busine a \$340,000 loss. The allow non-Michigan loss of \$292. A Business Name Company A Evan's Consulting 3. TOTAL. Add columns D, Business Loss Continuat | sident, single filer w. a single filer with a bus as activity in Michigar vable loss is comprise 000 must be added bac B Federal Employer Identification Number (FEIN or SSN) 11-1111111 222-22-222 E and F. Include amounts | ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 (if applicable) 15 % from Excess (if applicable) | ains and non-Miceeds his business 000 in income wh Michigan income Joe did not incur Federal Income (Loss) (Amount included in U.S. Form 461, line 14 (400,000) 90,000 | ich s in ile e ar r a I | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Dattributable to business activity in Michigan) (60,000) 00 | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) (Amount in column D attributable to business activity outside of Michigan) (340,000) 000 000 (340,000) 000 | |
| 10. Excess Business Loss Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. A Business Name Company A Evan's Consulting 3. TOTAL. Add columns D. Business Loss Continuated by column D, line 3 | sident, single filer was a single filer with a busses activity in Michigar vable loss is comprise 000 must be added backed. B Federal Employer Identification Number (FEIN or SSN) 11-1111111 222-22-2222 Eand F. Include amounts ion Schedule, Form 5606 (each | ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 (if applicable) 15 % from Excess (if applicable) | ains and non-Miceeds his business 000 in income wh Michigan income Joe did not incur Federal Income (Loss) (Amount included in U.S. Form 461, line 14 (400,000) 90,000 (310,000) | ich s in ile e an r a I 4) 00 00 | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Dattributable to business activity in Michigan) (60,000) 00 90,000 00 0,000 % | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The siness loss NOL. Non-Michigan Income (Loss) (Amount in column Dattributable to business activity outside of Michigan) (340,000) 000 000 000 000 000 000 000 000 0 | |
| 10. Excess Business Loss. Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. A Business Name Company A Evan's Consulting 3. TOTAL. Add columns D. Business Loss Continuat 4. Percentage of Total Los by column D, line 3 | sident, single filer was a single filer with a buses activity in Michigar vable loss is comprise 000 must be added bace Bace Federal Employer Identification Number (FEIN or SSN) 11-1111111 222-22-2222 E and F. Include amounts ion Schedule, Form 5606 (| ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule 1 C Apportionment Percentage from MI-1040H, line 8 (if applicable) 15 % from Excess (if applicable) | ains and non-Miceeds his business 200 in income when Michigan income when Joe did not incurbed in Lister (400,000) (310,000) (310,000) | ich s in ile e an r a I I 4) 00 00 | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Dattributable to business activity in Michigan) (60,000) 00 90,000 00 0,000 % 0,000 % | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) (Amount in column Dattributable to business activity outside of Michigan) | |
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| 10. Excess Business Loss. Example 2: Michigan resident, is for a single filer. His busine a \$340,000 loss. The allownon-Michigan loss of \$292. A Business Name Company A Evan's Consulting 3. TOTAL. Add columns D. Business Loss Continuat 4. Percentage of Total Los by column D, line 3 | sident, single filer was a single filer with a busses activity in Michigar vable loss is comprise 000 must be added bace. Federal Employer Identification Number (FEIN or SSN) 11-1111111 222-22-2222 E and F. Include amounts ion Schedule, Form 5606 (ss. Divide the total of each mess Loss. | ith Michigan gasiness loss that exingenerated \$30,000 in ck on Schedule I C Apportionment Percentage from MI-1040H, line 8 (if applicable) 15 % 100 % from Excess if applicable) column on line 3 | Ains and non-Miceeds his business 200 in income whe Michigan income where Michigan income included in the Michigan included in the Michigan included in U.S. Form 461, line 14 (400,000) (310,000) (310,000) (262,000) | ich s in iile e ar r a I 4) 00 00 00 | (59,093) 00 igan losses come by more than this business activity and a non-Michigan Michigan excess bus E Michigan Income (Loss) (Amount in column Dattributable to business activity in Michigan) (60,000) 00 90,000 00 0,000 % 0,000 % 000 | (28,907) 000 he \$262,000 limitation in other states created loss of \$292,000. The iness loss NOL. Non-Michigan Income (Loss) (Amount in column D attributable to business activity outside of Michigan) (340,000) 00 (340,000) 00 (262,000) 00 (262,000) 00 (30,000) 00 | |

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| 2021 5595, Page | 5 | | | | | |
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| | | | | sses and non-Mich | | |
| | | | | | | ome by more than the |
| i i i i i i i i i i i | | | iiiiiiiii | . iiiiiiii | | ne attributable to other |
| | | | | | | come of \$49,000. The n excess business loss |
| | | | | | | d on Form 5674 in the |
| following yea | | | | | | |
| | A | В | С | D | E | F |
| | | Federal Employer | Apportionment | Federal Income | Michigan Income | Non-Michigan Income |
| D | | Identification | Percentage from | (Loss) | (Loss) (Amount in column D | (Loss) (Amount in column D |
| Busii | ness Name | Number (FEIN or SSN) | MI-1040H, line 8 (if applicable) | (Amount included in U.S. Form 461, line 14) | attributable to business activity in Michigan) | attributable to business activity outside of Michigan) |
| Company A | | 11-111111 | 85 % | (900,000) 00 | (795,000) 00 | (105,000) 00 |
| Company B | | 22-222222 | 0 % | 82,000 ₀₀ | 00 | 82,000 00 |
| | | | | | | |
| Company C | Add columns D. F.a. | 33-3333333 and F. Include amounts f | 25 % | 96,000 00 | 24,000 00 | 72,000 00 |
| | | Schedule, Form 5606 (il | | (722,000) 00 | (771,000) 00 | 49,000 00 |
| 4 Porcont | tago of Total Loss F | Divide the total of each c | column on line 3 | | | |
| | nn D, line 3 | Jivide the total of each c | Joidinin On line 3 | 100 % | 100.00 % | 0.00 % |
| 5 Federal | Allowable Business | s I nes | | (524,000) 00 | (524,000) ₀₀ | 00 |
| | | | | | | |
| 6. Guaran | teed payments adju | istment | | 00 | | |
| 7. Subtota | | | | (524,000) 00 | (524,000) 00 | 49,000 00 |
| 8. Adjustm positive | | 7, column E or line 7, col | lumn F is a | | (49,000) 00 | 00 |
| A | | | | (524,000) 00 | (573,000) 00 | 49,000 00 |
| 9. Apporu | Offed Allowable Bus | siness Loss as adjuste | 30 | (021,000) | | 10,000 00 |
| 10. Excess | Business Loss | | l | <u> </u> | (198,000) 00 | [00] |
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