

2023 MICHIGAN Composite Individual Income Tax Return

Amended Return

This return is due April 15, 2024. Type or print clearly in blue or black ink.

(MM-DD-YYYY)

(MM-DD-2023)

Return is for calendar year 2023 or for tax year beginning: [] and ending: [] - 2023

Filers whose tax year ends in 2023 should use this form. Do not use this form if the tax year ends in a year other than 2023.

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 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 4.05% (0.0405).....	▶ 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. 2023 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.....	▶ 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 2024 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
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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

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

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. <i>Schedule K</i>)	32d.		00
e. Net long-term capital gain or (loss) (from U.S. <i>Schedule K</i>).....	32e.		00
f. Other portfolio income	32f.		00
33. Net gain or (loss) under Section 1231	33.		00
34. Other income from U.S. <i>Schedule K</i>	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. <i>Schedule D</i>)	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 \$5,400 (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			
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				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 5px;">Nonparticipant Name</td> <td style="width:50%; padding: 5px;">Nonparticipant FEIN/SSN</td> </tr> <tr> <td colspan="2" style="padding: 5px;">Nonparticipant Address</td> </tr> </table>	Nonparticipant Name	Nonparticipant FEIN/SSN	Nonparticipant Address		
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<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		
<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		