NOTICE OF TESTING REQUIREMENTS

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the "Tax Year 2024-25 Miscellaneous Guidelines" for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

Final Draft 3/5/2024

2024 MICHIGAN Excess Business Loss Continuation Schedule

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

INSTRUCTIONS: Complete this form if you have more than twelve (12) entries. This is a continuation of the *Michigan Excess Business Loss* MI-461.

Type or print in blue or black ink.

Attachment 28

1. Filer's Name Shown on Tax Return	2. Identifying Number

ALLOWABLE AND EXCESS BUSINESS LOSS

A Business Name	B Federal Employer Identification Number (FEIN or SSN)	C Apportionment Percentage from MI-1040H, line 8 (if applicable)	D Federal Income (Loss) (Amount included in U.S. Form 461, line 14)	E Michigan Income (Loss) (Amount in column D attributable to business activity in Michigan)	F Non-Michigan Income (Loss) (Amount in column D attributable to business activity outside of Michigan)
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
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