

# 2021 MICHIGAN Composite Individual Income Tax Return

Amended Return

This return is due April 18, 2022. Type or print clearly in blue or black ink.

(MM-DD-YYYY)

(MM-DD-2021)  
- 2021

Return is for calendar year 2021 or for tax year beginning:

and ending:

Filers whose tax year ends in 2021 should use this form. Do not use this form if the tax year ends in a year other than 2021.

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 adjustments (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. <b>Tax.</b> 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. <b>2021 AMENDED RETURNS ONLY.</b> 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.	<b>PAY</b>	00
27. <b>Overpayment.</b> If the total of lines 23, 24 and 25 is more than line 22, enter overpayment .....	▶ 27.		00
28. <b>Credit Forward.</b> Amount of line 27 to apply to 2022 estimated tax .....	▶ 28.		00
29. Subtract line 28 from line 27 .....	▶ 29.	<b>REFUND</b>	00

<p><b>TAXPAYER CERTIFICATION.</b> 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.</p>		<p><b>PREPARER CERTIFICATION.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</p>	
Filer's Signature	Date	Preparer's PTIN, FEIN or SSN	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Name (print or type)	
<p><b>Mailing:</b> Make check payable to "State of Michigan." Write the entity's <b>FEIN</b>, "Composite Return" and <b>tax year</b> on the check.</p> <p><b>Mail completed returns to:</b> Michigan Department of Treasury P.O. Box 30058 Lansing, MI 48909</p>		Preparer's Signature	
		Preparer's Business Name, Address and Telephone Number	

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 \$4,900 (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

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**SCHEDULE A: SCHEDULE OF PARTICIPANTS (Must have at least two participants, see instructions)**

<b>Column 1 Participant Information</b>	<b>Column 2 Distributive Share of Michigan Income and Michigan Guaranteed Payments</b>	<b>Column 3 Share of Michigan Tax</b>	<b>Column 4 Allocated Share of Flow-Through Entity Tax Credit</b>
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.			

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**SCHEDULE B: SCHEDULE OF NONPARTICIPANTS**

<b>Column 1 Nonparticipant Information</b>		<b>Column 2 Distributive Share of Michigan Income* and Michigan Guaranteed Payments</b>
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		
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.**

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**SCHEDULE C: SCHEDULE OF MICHIGAN RESIDENTS**

<b>Column 1 Resident Information</b>		<b>Column 2 Distributive Share of Michigan Income and Michigan Guaranteed Payments</b>
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		