

2022 MICHIGAN Excess Business Loss MI-461

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

Type or print in blue or black ink.

Attachment 27

1. Filer's Name Shown on Tax Return	2. Identifying Number
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ALLOWABLE AND EXCESS BUSINESS LOSS

If additional space is needed, complete the *Excess Business Loss Continuation Schedule* (Form 5606).

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
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
		%	00	00	00
3. TOTAL. Add columns D, E, and F. Include amounts from <i>Excess Business Loss Continuation Schedule</i> , Form 5606 (if applicable)			00	00	00

Important. To complete lines 4 through 10, you must use the line-by-line instructions.

4. Percentage of Total Loss. Divide the total of each column on line 3 by column D, line 3	100	%		%	
5. Federal Allowable Business Loss	00			00	
6. Guaranteed payments adjustment	00			00	
7. Subtotal	00			00	
8. Adjustment when either line 7, column E or line 7, column F is a positive number				00	00
9. Apportioned Allowable Business Loss as adjusted	00			00	00
10. Excess Business Loss				00	00