

2023 MICHIGAN Schedule of Apportionment MI-1040H

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

Include with Form MI-1040, MI-1041, or Form 807. Type or print in blue or black ink.

Attachment 09

1. Owner's Name	2. Identifying Number
3. Name of Business Entity	4. Federal Employer Identification No. (FEIN)
5. Combined Unitary Apportionment <input type="checkbox"/> Check this box if you elect to combine the apportionment of business income (loss) from entities unitary with one another. If this box is checked, write the word "Unitary" in box 3 and leave box 4 blank. NOTE: If you elect to use combined apportionment, you must use combined apportionment for every unitary group from which you receive income (loss).	

PART 1: COMPUTATION OF SALES FACTOR FOR APPORTIONMENT PERCENTAGE

6. Michigan sales (see instructions regarding throwback sales)	6.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">00</td></tr> <tr><td style="height: 20px;"></td><td style="text-align: center;">00</td></tr> </table>		00		00	
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7. Total sales.....	7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">00</td></tr> <tr><td style="height: 20px;"></td><td style="text-align: center;">00</td></tr> </table>		00		00	
	00						
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8. Apportionment Percentage. Divide line 6 by line 7.			8. <table border="1" style="display: inline-table; width: 100px; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">%</td></tr> </table>		%		
	%						
9. <input type="checkbox"/> Check this box if you filed a U.S. Form 461 with a current year federal limitation on business losses and complete Form MI-461. Important: See instructions before continuing to Part 2.							

PART 2: COMPUTATION OF INCOME ATTRIBUTABLE TO ANOTHER STATE(S)

10. Business income included in adjusted gross income that is subject to apportionment (include ordinary, portfolio, and all other business income from this business activity).....	10.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">00</td></tr> </table>		00	
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11. Multiply the amount on line 10 by the apportionment percentage on line 8.	11.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">00</td></tr> </table>		00	
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12. Income or loss attributable to another state(s). Subtract amount on line 11 from line 10. Enter here and on Schedule 1, line 13 (income) or line 4 (loss). Nonresidents and part-year residents: Include this amount on the appropriate line in column C of Schedule NR.....	12.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%; height: 20px;"></td><td style="width: 20%; text-align: center;">00</td></tr> </table>		00	
	00				

PART 3: COMBINED APPORTIONMENT UNDER THE UNITARY BUSINESS PRINCIPLE

13. If you checked box 5 above, list below the entities that are unitary with one another for which you are combining apportionment. Include a separate schedule showing your computations. If more than eight entities will be listed, include additional Form(s) MI-1040H with "Unitary" on line 3 and lines 6 through 12 left blank.

Entity Name	Federal Employer Identification Number (FEIN)