

# 2025 MICHIGAN Business Tax Nonrefundable Credits Summary

Issued under authority of Public Act 36 of 2007.

Taxpayer Name	Federal Employer Identification Number (FEIN) or TR Number
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1. Tax before all credits from Form 4567, line 53, or Form 4590, line 26 .....	1.		00
2. There is no amount to be entered on this line. Skip to line 3.....	2.	XXXXXXXXXXXX	00
3. Tax After SBT credit carryforwards. Enter amount from line 1. If less than zero, enter zero .....	3.		00
4. a. Compensation and Investment Tax Credits from Form 4570, line 26.....	4a.		00
b. If Form 4570, line 20, is negative, enter here as a negative number. Otherwise, leave blank .....	4b.		00
5. Research and Development Credit from Form 4570, line 33 .....	5.		00
6. Tax After Research and Development Credit. Subtract lines 4a, 4b and 5 from line 3 (see instructions) .....	6.		00
7. Small Business Alternative Credit from Form 4571, line 13 or 19, whichever applies.....	7.		00
8. Gross Receipts Filing Threshold Credit from Form 4571, line 27.....	8.		00
9. Tax After Gross Receipts Filing Threshold Credit. Subtract lines 7 and 8 from line 6 (see instructions) .....	9.		00
10. Community and Education Foundations Credit from Form 4572, line 5.....	10.		00
11. Homeless Shelter/Food Bank Credit from Form 4572, line 9.....	11.		00
12. Tax After Homeless Shelter/Food Bank Credit. Subtract lines 10 and 11 from line 9. If less than zero, enter zero .....	12.		00
13. This credit is no longer available. Leave this line blank and skip to line 15 .....	13.	XXXXXXXXXXXX	00
14. This credit is no longer available. Leave this line blank and skip to line 15 .....	14.	XXXXXXXXXXXX	00
15. Start-up Business Credit from Form 4573, line 9. If less than zero, enter as a negative number .....	15.		00
16. Tax After Start-up Business Credit. Subtract lines 13 and 15 from line 12. If less than zero, enter zero .....	16.		00
17. Public Contribution Credit from Form 4572, line 14.....	17.		00
18. Arts and Culture Credit from Form 4572, line 19.....	18.		00
19. Tax After Arts and Culture Credit. Subtract lines 17 and 18 from line 16 (see instructions) .....	19.		00
20. Next Energy Business Activity Credit from Form 4573, line 12.....	20.		00
21. Renaissance Zone Credit from Form 4573, line 14.....	21.		00
22. Historic Preservation Credit Net of Recapture from Form 4573, line 17b .....	22.		00
23. Low-Grade Hematite Credit from Form 4573, line 22.....	23.		00
24. New Motor Vehicle Dealer Inventory Credit from Form 4573, line 27 .....	24.		00

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25. Large Food Retailer Credit from Form 4573, line 31 .....	25.		00
26. Mid-size Food Retailer Credit from Form 4573, line 35.....	26.		00
27. Bottle Deposit Administration Credit from Form 4573, line 39.....	27.		00
28. MEGA Federal Contract Credit from Form 4573, line 41.....	28.		00
29. Individual or Family Development Account Credit from Form 4573, line 47.....	29.		00
30. Bonus Depreciation Credit from Form 4573, line 51 .....	30.		00
31. International Auto Show Credit from Form 4573, line 54.....	31.		00
32. Brownfield Redevelopment Credit from Form 4573, line 56.....	32.		00
33. Private Equity Fund Credit from Form 4573, line 61 .....	33.		00
34. Film Job Training Credit from Form 4573, line 66 .....	34.		00
35. Film Infrastructure Credit from Form 4573, line 72.....	35.		00
36. MEGA Plug-In Traction Battery Manufacturing Credit from Form 4573, line 75.....	36.		00
37. Anchor Company Payroll Credit from Form 4573, line 77 .....	37.		00
38. Anchor Company Taxable Value Credit from Form 4573, line 79.....	38.		00
39. MEGA Poly-Silicon Energy Cost Credit and Miscellaneous MEGA Battery Credits from Form 4573, line 81 .....	39.		00
40. Total Nonrefundable Credits. Add lines 4a, 4b, 5, 7, 8, 10, 11, 15, 17, 18, and 20 through 39. Enter total here and carry total to Form 4567, line 54, or Form 4590, line 27 .....	40.		00
41. Tax After Nonrefundable Credits. Subtract line 40 from line 1. If less than zero, enter zero. (This line must be equal to Form 4567, line 55, or Form 4590, line 28.) .....	41.	<input type="text"/>	00