

2025 MICHIGAN Business Tax Refundable Credits

Issued under authority of Public Act 36 of 2007.

Taxpayer Name	Federal Employer Identification Number (FEIN) or TR Number
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PERSONAL PROPERTY TAX CREDIT. If not claiming this credit, skip to line 8.

1. Property taxes paid on eligible industrial personal property in the current MBT tax year (see instructions)	1.	00
2. Multiply line 1 by 35% (0.35)	2.	00
3. Property taxes paid on eligible telephone personal property in the current MBT tax year (see instructions)	3.	00
4. Multiply line 3 by 13.5% (0.135)	4.	00
5. Property taxes paid on eligible natural gas pipeline property in the current MBT tax year (see instructions)	5.	00
6. Multiply line 5 by 10% (0.10)	6.	00
7. Personal Property Tax Credit. Add lines 2, 4 and 6.....	7.	00

WORKER'S DISABILITY SUPPLEMENTAL BENEFIT (WDSB) CREDIT. If not claiming this credit, skip to line 9.

8. WDSB Credit allowed by the Workers' Compensation Agency	8.	00
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NEXT ENERGY PAYROLL CREDIT.

Available only to businesses located within an alternative energy renaissance zone. If not claiming this credit, skip to line 12.

9. Enter alternative energy renaissance zone property information below:

Street Address	
City	Parcel Number

10. Total payroll of research, development or manufacturing employees who work primarily within the zone	10.	00
11. Next Energy Payroll Credit. Multiply line 10 by 4.25% (0.0425)	11.	00

MEGA EMPLOYMENT TAX CREDIT. If not claiming this credit, skip to line 15.

12. Credit amount from <i>MEDC Annual Tax Credit Certificate</i> (attach)	12.	00
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CREDIT NO LONGER AVAILABLE.

13. This credit is no longer available. Leave this line blank and skip to line 15	13.	XXXXXXXXXX 00
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CREDIT NO LONGER AVAILABLE.

14. This credit is no longer available. Leave this line blank and skip to line 15	14.	XXXXXXXXXX 00
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FARMLAND PRESERVATION CREDIT. If not claiming this credit, skip to line 16.

15. Credit amount from Form 4594, line 29.....	15.	00
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MEGA FEDERAL CONTRACT CREDIT. If not claiming this credit, skip to line 17.

16. Credit amount from Form 4584, line 35a.....	16.	00
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MEGA PHOTOVOLTAIC TECHNOLOGY CREDIT. If not claiming this credit, skip to line 18.

17. Credit amount from <i>Certificate</i> provided by MEDC (attach) or assigned credit amount.....	17.	00
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FILM PRODUCTION CREDIT. If not claiming this credit, skip to line 20.

18. Credit amount from <i>Post-Production Certificate of Completion</i> provided by Michigan Film Office (attach) or assigned credit amount (see instructions).....	18.	00
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CREDIT NO LONGER AVAILABLE.

19. This credit is no longer available. Leave this line blank and skip to line 20	19.	XXXXXXXXXX 00
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ANCHOR COMPANY PAYROLL CREDIT. If not claiming this credit, skip to line 21.

20. Credit amount from Form 4584, line 70a.....	20.	00
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ANCHOR COMPANY TAXABLE VALUE CREDIT. If not claiming this credit, skip to line 22.

21. Credit amount from Form 4584, line 78a.....	21.	00
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MEGA POLY-SILICON ENERGY COST CREDIT AND MISCELLANEOUS MEGA BATTERY CREDITS.

If not claiming this credit, skip to line 23.

22. Credit amount from Form 4584, line 86a.....	22.	00
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TOTAL REFUNDABLE CREDITS

23. Add lines 7, 8, 11, 12, 15, 16, 17, 18, 20, 21 and 22. Enter total here and carry to Form 4567, line 64; or Form 4590, line 37.....	23.	00
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