

# 2025 MICHIGAN Business Tax Election of Refund or Carryforward of Credits, and Calculation of Historic Preservation and Brownfield Redevelopment Carryforward

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 liability after Renaissance Zone Credit from Form 4573, line 15, or tax liability after Renaissance Zone Credit from Form 4596, line 16 ..... 1. 

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**HISTORIC PRESERVATION CREDIT.** If not claiming, skip to line 29.

**Recapture Calculation**

2. Historic Preservation Credit recapture. Carry to Form 4573, line 17a, or Form 4596, line 18a..... 2. 

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3. Tax Liability After Historic Preservation Credit Recapture. Add lines 1 and 2..... 3. 

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4. Unused Basic/Enhanced credit from previous period return ..... 4. 

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5. Tax liability after Basic/Enhanced credit carryforward. Subtract line 4 from line 3. If less than zero, enter zero... 5. 

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6. Basic/Enhanced credit carryforward to the next period. If line 4 is greater than line 3, enter the difference ..... 6. 

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7. Unused Special Consideration credit from previous period return (see instructions)..... 7. 

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8. Tax liability after Special Consideration credit carryforward. Subtract line 7 from line 5. If less than zero, enter zero ..... 8. 

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9. Special Consideration credit carryforward to the next period. If line 7 is greater than line 5, enter the difference..... 9. 

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10. Basic/Enhanced credit received by assignment in this filing period. (Attach Michigan Department of Treasury approval letter received from Assignor.) ..... 10. 

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11. Tax liability after Basic/Enhanced credit received by assignment. Subtract line 10 from line 8. If less than zero, enter zero ..... 11. 

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12. Assigned Basic/Enhanced credit carryforward to the next period. If line 10 is greater than line 8, enter the difference..... 12. 

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13. Special Consideration credit received by assignment for this filing period. (Attach Michigan Department of Treasury approval letter received from Assignor.) ..... 13. 

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14. Tax liability after Special Consideration credit received by assignment. Subtract line 13 from line 11. If less than zero, enter zero ..... 14. 

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15. Assigned Special Consideration credit carryforward for the next year. If line 13 is greater than line 11, enter the difference ..... 15. 

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16. Current period Basic credit from Form 3581, line 4d..... 16. 

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17. Current period Enhanced credit from Form 3581, line 5d ..... 17. 

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18. Current period Basic/Enhanced credits. Add lines 16 and 17. .... 18. 

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19. Tax liability after current period Basic/Enhanced credits. Subtract line 18 from line 14. If less than zero, enter zero ..... 19. 

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20. Current period Basic/Enhanced credits that exceed liability. If line 18 is greater than line 14, enter the difference..... 20. 

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21. Special Consideration credit from Form 3581, line 6d..... 21. 

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22. Allowable current period Special Consideration credit. Enter the lesser of lines 19 and 21 ..... 22. 

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23. Current period Special Consideration credit carryforward to next period. If line 21 is greater than line 22, enter the difference ..... 23. 

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24. Tax liability after Historic Preservation Credit. Subtract line 22 from line 19 ..... 24. 

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**Carryforward Calculation**

25. Prior year and assigned Basic/Enhanced credit carryforward to next period. Add lines 6 and 12..... 25. 

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26. Total Special Consideration credit carryforward to next period. Add lines 9, 15, and 23..... 26. 

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27. Total Basic/Enhanced credit carryforward to next period. Add lines 25 and 20..... 27. 

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28. **Total Historic Preservation Credit.** Subtract line 24 from line 3. Carry amount to Form 4573, line 16, or Form 4596, line 17..... 28. 

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**MEGA FEDERAL CONTRACT CREDIT.** If not claiming, skip to line 38.

29. Tax liability before MEGA Federal Contract Credit from Form 4573, line 40 .....				29.	<input style="width: 60px; height: 15px;" type="text"/>	00
30. Unused credit from previous period MBT return.....				30.	<input style="width: 60px; height: 15px;" type="text"/>	00
31. Tax After Previous Period Credit. Subtract line 30 from line 29. If less than zero, enter zero .....				31.	<input style="width: 60px; height: 15px;" type="text"/>	00
32. Remaining unused credit from previous period MBT return. If line 30 is greater than line 29, enter the difference.....	32.					00
33. Available credit from the MEDC Certificate (attach) .....				33.	<input style="width: 60px; height: 15px;" type="text"/>	00
34. Tax After Current Period Credit. Subtract line 33 from line 31. If less than zero, enter zero here and complete line 35; Otherwise, skip to line 36 .....				34.	<input style="width: 60px; height: 15px;" type="text"/>	00
35. If line 33 is greater than line 31, elect a refund or carryforward of credit by entering the difference on either line 35a or line 35b.						
a. Refundable Amount. Carry amount to Form 4574, line 16 .....	35a.					00
b. Carryforward Amount.....	35b.					00
36. Total Credit Carryforward. Add lines 32 and 35b.....	36.					00
37. <b>MEGA Federal Contract Credit.</b> Subtract line 34 from line 29. Carry amount to Form 4573, line 41.....	37.					00

**BROWNFIELD REDEVELOPMENT CREDIT.** If not claiming, skip to line 56.

**Recapture Calculation**

38. Tax liability before Brownfield Redevelopment Credit from Form 4573, line 55, or Form 4596, line 19.....				38.	<input style="width: 60px; height: 15px;" type="text"/>	00
39. Enter MBT Brownfield Redevelopment Credit recapture amount.....	39.					00
40. Unused credit from previous period MBT return.....	40.					00
41. Subtract line 40 from line 39. If less than zero, enter zero .....	41.					00
42. Remaining prior year carryforward. If line 40 is greater than line 39, enter the difference .....				42.	<input style="width: 60px; height: 15px;" type="text"/>	00
43. Assigned credit from <i>MBT Brownfield Redevelopment Credit Assignment Certificate</i> (attach) .....	43.					00
44. Subtract line 43 from line 41. If less than zero, enter zero .....	44.					00
45. Remaining assigned credit. If line 43 is greater than line 41, enter the difference .....				45.	<input style="width: 60px; height: 15px;" type="text"/>	00
46. Available credit from <i>MBT Brownfield Redevelopment Credit Certificate of Completion</i> (attach) .....	46.					00
47. Subtract line 46 from line 44. If less than zero, enter zero here; Otherwise, carry amount to Form 4587, line 7 .....	47.					00

**Carryforward Calculation**

48. Remaining current year credit. If line 46 is greater than line 44, enter the difference .....				48.	<input style="width: 60px; height: 15px;" type="text"/>	00
49. Available prior year and assigned credit. Add lines 42 and 45.....				49.	<input style="width: 60px; height: 15px;" type="text"/>	00
50. Tax after available prior year and assigned credit. Subtract line 49 from line 38. If less than zero, enter zero.....				50.	<input style="width: 60px; height: 15px;" type="text"/>	00
51. Prior year and assigned credit carryforward. If line 49 is greater than line 38, enter the difference .....	51.					00
52. Tax after Brownfield Redevelopment Credit. Subtract line 48 from line 50. If less than zero, enter zero here and complete line 53; otherwise, skip to line 55.....				52.	<input style="width: 60px; height: 15px;" type="text"/>	00
53. If line 48 is greater than line 50, enter the difference .....	53.					00
54. Total Credit Carryforward. Add lines 51 and 53.....	54.					00
55. <b>Brownfield Redevelopment Credit.</b> Subtract line 52 from line 38. Carry amount to Form 4573, line 56, or Form 4596, line 20.....	55.					00

**MEGA PLUG-IN TRACTION BATTERY MANUFACTURING CREDIT.**

If not claiming, carry amount from line 56 to line 61, and continue to the next credit.

56. Tax liability before MEGA Plug-In Traction Battery Manufacturing Credit from Form 4573, line 73 .....	56.	<input type="text"/>	<input type="text"/>	00
57. Unused credit from previous period MBT return.....	57.	<input type="text"/>	<input type="text"/>	00
58. Tax After Previous Period Credit. Subtract line 57 from line 56. If less than zero, enter zero .....	58.	<input type="text"/>	<input type="text"/>	00
59. Remaining unused credit from previous period MBT return. If line 57 is greater than line 56, enter the difference.....	59.	<input type="text"/>	<input type="text"/>	00
60. This credit is no longer available, except a carryforward amount reported on line 57. Leave this line blank.....	60.	X X X X X X X X		00
61. Enter amount from line 58. Skip to line 63.....	61.	<input type="text"/>	<input type="text"/>	00
62. a. Leave this line blank and skip to line 63.....	62a.	X X X X X X X X		00
b. Leave this line blank and skip to line 63.....	62b.	X X X X X X X X		00
63. Total Credit Carryforward. Enter amount from line 59.....	63.	<input type="text"/>	<input type="text"/>	00
64. <b>MEGA Plug-In Traction Battery Manufacturing Credit.</b> Subtract line 61 from line 56. Carry amount to Form 4573, line 75.....	64.	<input type="text"/>	<input type="text"/>	00

**ANCHOR COMPANY PAYROLL CREDIT.**

If not claiming, carry amount from line 61 to line 69, and continue to the next credit.

65. Unused credit from previous period MBT return.....	65.	<input type="text"/>	<input type="text"/>	00
66. Tax After Previous Period Credit. Subtract line 65 from line 61. If less than zero, enter zero .....	66.	<input type="text"/>	<input type="text"/>	00
67. Remaining unused credit from previous period MBT return. If line 65 is greater than line 61, enter the difference.....	67.	<input type="text"/>	<input type="text"/>	00
68. Available credit from the MEDC Certificate (attach).....	68.	<input type="text"/>	<input type="text"/>	00
69. Tax After Current Period Credit. Subtract line 68 from line 66. If less than zero, enter zero here and complete line 70; otherwise, skip to line 71.....	69.	<input type="text"/>	<input type="text"/>	00
70. If line 68 is greater than line 66, elect a refund or carryforward of credit by entering the difference on either line 70a or line 70b.				
a. Refundable Amount. Carry amount to Form 4574, line 20 .....	70a.	<input type="text"/>	<input type="text"/>	00
b. Carryforward Amount.....	70b.	<input type="text"/>	<input type="text"/>	00
71. Total Credit Carryforward. Add lines 67 and 70b.....	71.	<input type="text"/>	<input type="text"/>	00
72. <b>Anchor Company Payroll Credit.</b> Subtract line 69 from line 61. Carry amount to Form 4573, line 77.....	72.	<input type="text"/>	<input type="text"/>	00

**ANCHOR COMPANY TAXABLE VALUE CREDIT.** If not claiming, carry amount from line 69 to line 77, and continue to the next credit.

73. Unused credit from previous period MBT return.....	73.	<input type="text"/>	<input type="text"/>	00
74. Tax After Previous Period Credit. Subtract line 73 from line 69. If less than zero, enter zero .....	74.	<input type="text"/>	<input type="text"/>	00
75. Remaining unused credit from previous period MBT return. If line 73 is greater than line 69, enter the difference.....	75.	<input type="text"/>	<input type="text"/>	00
76. Available credit from the MEDC Certificate (attach).....	76.	<input type="text"/>	<input type="text"/>	00
77. Tax After Current Period Credit. Subtract line 76 from line 74. If less than zero, enter zero here and complete line 78; Otherwise, skip to line 79.....	77.	<input type="text"/>	<input type="text"/>	00
78. If line 76 is greater than line 74, elect a refund or carryforward of credit by entering the difference on either line 78a or line 78b.				
a. Refundable Amount. Carry amount to Form 4574, line 21 .....	78a.	<input type="text"/>	<input type="text"/>	00
b. Carryforward Amount.....	78b.	<input type="text"/>	<input type="text"/>	00
79. Total Credit Carryforward. Add lines 75 and 78b.....	79.	<input type="text"/>	<input type="text"/>	00
80. <b>Anchor Company Taxable Value Credit.</b> Subtract line 77 from line 69. Carry amount to Form 4573, line 79.....	80.	<input type="text"/>	<input type="text"/>	00

**MEGA POLY-SILICON ENERGY COST CREDIT AND MISCELLANEOUS MEGA BATTERY CREDITS** — See Instructions

Lines 81 through 88 calculate the following credits: MEGA Poly-Silicon Energy Cost Credit; MEGA Plug-In Traction Battery Integration Credit; MEGA Advanced Battery Engineering Credit; MEGA Battery Manufacturing Facility Credit; MEGA Large Scale Battery Credit; and MEGA Advanced Lithium Ion Battery Credit. If claiming multiple credits, see instructions.

81. Unused credit from previous period MBT return.			
a. Unused MEGA Poly-Silicon Energy Cost Credit.....	81a.	<input type="text"/>	<input type="text" value="00"/>
b. Unused MEGA Plug-In Traction Battery Integration Credit.....	81b.	<input type="text"/>	<input type="text" value="00"/>
c. Unused MEGA Advanced Battery Engineering Credit.....	81c.	<input type="text"/>	<input type="text" value="00"/>
d. Unused MEGA Battery Manufacturing Facility Credit.....	81d.	<input type="text"/>	<input type="text" value="00"/>
e. Unused MEGA Large Scale Battery Credit.....	81e.	<input type="text"/>	<input type="text" value="00"/>
f. Unused MEGA Advanced Lithium Ion Battery Credit .....	81f.	<input type="text"/>	<input type="text" value="00"/>
g. Total of all unused credits. Add lines 81a through 81f.....			81g. <input type="text"/>
82. Tax After Previous Period Credit. Subtract line 81g from line 77. If less than zero, enter zero.....			82. <input type="text"/>
83. Remaining unused credit from previous period MBT return. If line 81g is greater than line 77, enter the difference.....	83.	<input type="text"/>	<input type="text" value="00"/>
84. Available credit from the MEDC Certificate (attach).			
a. This credit is no longer available. Skip to line 84b.....	84a.	<input type="text" value="XXXXXXXXXX"/>	<input type="text" value="00"/>
b. MEGA Plug-In Traction Battery Integration Credit.....	84b.	<input type="text"/>	<input type="text" value="00"/>
c. This credit is no longer available. Skip to line 84d.....	84c.	<input type="text" value="XXXXXXXXXX"/>	<input type="text" value="00"/>
d. MEGA Battery Manufacturing Facility Credit.....	84d.	<input type="text"/>	<input type="text" value="00"/>
e. This credit is no longer available. Skip to line 84g.....	84e.	<input type="text" value="XXXXXXXXXX"/>	<input type="text" value="00"/>
f. This credit is no longer available. Skip to line 84g.....	84f.	<input type="text" value="XXXXXXXXXX"/>	<input type="text" value="00"/>
g. Total of all available credits. Add lines 84a, 84b and 84d.....			84g. <input type="text"/>
85. Tax After Current Period Credit. Subtract line 84g from line 82. If less than zero, enter zero here and complete line 86; Otherwise, skip to line 87.....			85. <input type="text"/>
86. If line 84g is greater than line 82, elect a refund or carryforward of credit by entering the difference on either line 86a or line 86b.			
a. Refundable Amount. Carry amount to Form 4574, line 22 .....	86a.	<input type="text"/>	<input type="text" value="00"/>
b. Carryforward Amount.....	86b.	<input type="text"/>	<input type="text" value="00"/>
87. Total Credit Carryforward. Add lines 83 and 86b.....	87.	<input type="text"/>	<input type="text" value="00"/>
88. <b>MEGA Poly-Silicon Energy Cost Credit and Miscellaneous MEGA Battery Credit.</b> Subtract line 85 from line 77. Carry amount to Form 4573, line 81.....	88.	<input type="text"/>	<input type="text" value="00"/>