

# 2025 MICHIGAN Business Tax Investment Tax Credit Recapture From Sale of Assets Acquired Under Single Business Tax

Issued under authority of Public Act 36 of 2007.

Taxpayer Name (If Unitary Business Group, Name of Designated Member)	Federal Employer Identification Number (FEIN) or TR Number
Unitary Business Groups Only: Name of Unitary Business Group Member Reporting on This Form	Federal Employer Identification Number (FEIN) or TR Number

## PART 1: CALCULATION OF SINGLE BUSINESS TAX (SBT) INVESTMENT TAX CREDIT (ITC) RECAPTURE BASES

Each row in lines 1-3 is for assets acquired in an SBT tax year and disposed of this year. Enter years in date order, with the oldest listed first. Columns B and C are totals by acquisition year. Line 1, column D, and Line 2, column E: For all years, enter MBT apportionment percentage from Form 4567, line 11c. Enter amounts in whole dollars (no cents).

### Depreciable Tangible Assets

1.	A	B	C	D	E	F
Taxable Year (End Date) In Which Disposed Assets Were Acquired (MM-DD-YYYY)	Combined Sales Price of Disposed Assets by Year of Acquisition	Net Gain/Loss From Sale of Assets	Apportionment Percentage <i>From Form 4567, line 11c</i>	Apportioned Gain/Loss <i>Multiply Column C by Column D</i>	SBT ITC Recapture (Base 1) <i>Subtract Column E From Column B</i>	

### Depreciable Mobile Tangible Assets

2.	A	B	C	D	E	F
Taxable Year (End Date) In Which Disposed Assets Were Acquired (MM-DD-YYYY)	Combined Sales Price of Disposed Assets by Year of Acquisition	Net Gain/Loss From Sale of Assets	Adjusted Proceeds <i>Subtract Column C From Column B</i>	Apportionment Percentage <i>From Form 4567, line 11c</i>	SBT ITC Recapture (Base 2) <i>Multiply Column D by Column E</i>	

### Assets Transferred Outside Michigan

3.	A	B
Taxable Year (End Date) In Which Disposed Assets Were Acquired (MM-DD-YYYY)	SBT ITC Recapture Combined Adjusted Federal Basis of Disposed Assets by Year of Acquisition (Base 3)	

FEIN or TR Number   
 UBG Member FEIN or TR Number

**PART 2: CALCULATION OF SBT ITC RECAPTURE RATES**

Enter amounts from ALL prior SBT C-8000ITC forms filed for tax years beginning on or after January 1, 2000. Enter SBT tax years in date order. Enter amounts in whole dollars only (no cents).

4.	A	B	C	D	E
	Return For Taxable Year Ending (MM-DD-YYYY)	Net Capital Investment (C-8000ITC, Line 24)	SBT ITC (C-8000ITC, Line 33)	SBT ITC Used (C-8000ITC, Line 36)	Effective Percentage Rate of SBT ITC by Year
					%
					%
					%
					%
					%
					%
					%
					%
					%
					%

Enter amounts from Form 4569, line 3, for all periods ending in 2008 or 2009.

5.	A	B
	Return For Taxable Year Ending (MM-DD-YYYY)	SBT ITC Carryforward Used (Form 4569, line 3)

**PART 3: CALCULATION OF SBT ITC RECAPTURE AMOUNTS**

Enter amounts in whole dollars only (no cents).

6.	A	B	C	D
	Taxable Year (End Date) In Which Disposed Assets Were Acquired (MM-DD-YYYY)	Total SBT ITC Recapture Base by Year of Acquisition Add Amounts from Columns 1F, 2F and 3B	Year-Specified Recapture Percentage Rate from Line 4, Column E	Recapture Amount Multiply Column B by Column C
			%	
			%	
			%	
			%	
			%	
			%	
			%	
			%	
			%	
			%	

7. TOTAL. Enter total of Line 6, column D. Add this amount to the total of Form 4570, Worksheet 2 (in instructions), column U, if applicable, and carry the sum to Form 4570, line 19 ..... 7.  00