

2025 MICHIGAN Business Tax Renaissance Zone Credit Schedule

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

1. Tax liability before Renaissance Zone Credit. Enter amount from Form 4573, line 13, or Form 4596, line 14 1. 00
2. Enter property information below. If operating in multiple Zones, file a separate Form 4595 for each Zone:

Street Address	Zone or Subzone	<input type="checkbox"/> Check if a certified credit (see instructions)
City	Parcel Number	

- | | | | |
|--|-----|---|----|
| 3. Average value of property owned within the Zone | 3. | <input style="width:100px;" type="text"/> | 00 |
| 4. Multiply rent paid for property within the Zone by 8 and enter the result..... | 4. | <input style="width:100px;" type="text"/> | 00 |
| 5. Total property value within the Zone. Add lines 3 and 4 | 5. | <input style="width:100px;" type="text"/> | 00 |
| 6. Average value of all property owned in Michigan | 6. | <input style="width:100px;" type="text"/> | 00 |
| 7. Multiply rent paid for property in Michigan by 8 and enter the result..... | 7. | <input style="width:100px;" type="text"/> | 00 |
| 8. Total property value in Michigan. Add lines 6 and 7 | 8. | <input style="width:100px;" type="text"/> | 00 |
| 9. Divide line 5 by line 8 and enter as a percentage..... | 9. | <input style="width:100px;" type="text"/> | % |
| 10. Total payroll for services performed within the Zone | 10. | <input style="width:100px;" type="text"/> | 00 |
| 11. Total Michigan payroll..... | 11. | <input style="width:100px;" type="text"/> | 00 |
| 12. Divide line 10 by line 11 and enter as a percentage..... | 12. | <input style="width:100px;" type="text"/> | % |
| 13. Add lines 9 and 12 and enter as a percentage..... | 13. | <input style="width:100px;" type="text"/> | % |
| 14. Business Activity Factor. Divide line 13 by 2 and enter as a percentage | 14. | <input style="width:100px;" type="text"/> | % |
| 15. Credit based on the Business Activity Factor. Multiply line 14 by line 1 | 15. | <input style="width:100px;" type="text"/> | 00 |

Adjusted Services Performed in the Renaissance Zone

16. Enter amount from line 10 16. 00
17. Enter depreciation for tangible property in the Zone exempt under MCL 211.7f. Claim property exempt in tax year; also claim new property that will be exempt in immediately following tax year (see instructions)..... 17. 00
18. Add lines 16 and 17..... 18. 00

19. Partnerships, S Corporations and Individuals Only (see instructions); UBGs, see instructions

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|---|------|---|----|
| a. Business income from Form 4567, line 28. If less than zero, enter zero..... | 19a. | <input style="width:100px;" type="text"/> | 00 |
| b. Apportionment percentage from Form 4567, line 11c | 19b. | <input style="width:100px;" type="text"/> | % |
| c. Enter percentage from line 14 | 19c. | <input style="width:100px;" type="text"/> | % |
| d. Multiply line 19a by line 19b by line 19c..... | 19d. | <input style="width:100px;" type="text"/> | 00 |
| e. Add lines 18 and 19d..... | 19e. | <input style="width:100px;" type="text"/> | 00 |
| 20. Enter amount from line 18, or, if taxpayer is a Partnership, S Corporation or Individual, enter amount from line 19e..... | 20. | <input style="width:100px;" type="text"/> | 00 |
| 21. Credit based on adjusted services performed in the Zone. Multiply line 20 by 10% (0.10)..... | 21. | <input style="width:100px;" type="text"/> | 00 |

22. Taxpayers first located within the Renaissance Zone before 12-01-2002 ONLY. (All others, leave lines 22a-e and line 23 blank.)

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|---|------|---|----|
| a. Renaissance Zone Credit allowed in 2007 | 22a. | <input style="width:100px;" type="text"/> | 00 |
| b. Michigan payroll in 2007..... | 22b. | <input style="width:100px;" type="text"/> | 00 |
| c. Business Activity Factor for tax year 2007 and enter as a percentage..... | 22c. | <input style="width:100px;" type="text"/> | % |
| d. Divide line 11 by line 22b and enter as a percentage..... | 22d. | <input style="width:100px;" type="text"/> | % |
| e. Divide line 14 by line 22c and enter as a percentage..... | 22e. | <input style="width:100px;" type="text"/> | % |
| 23. Multiply line 22a by line 22d by line 22e..... | 23. | <input style="width:100px;" type="text"/> | 00 |
| 24. Tentative Renaissance Zone Credit. Taxpayers first located in Zone before 12-01-2002, enter the greater of (i) line 23 or (ii) the lesser of lines 15 and 21. All others, enter the lesser of lines 15 and 21 | 24. | <input style="width:100px;" type="text"/> | 00 |
| 25. a. Reduced credit percentage from Reduced Credit Table on page 2..... | 25a. | <input style="width:100px;" type="text"/> | % |
| b. Reduced Renaissance Zone Credit. Multiply line 24 by the reduced credit percentage on line 25a. Carry amount to Form 4573, line 14, or Form 4596, line 15..... | 25b. | <input style="width:100px;" type="text"/> | 00 |

REDUCED CREDIT TABLE

If this tax period begins in the:

The reduced credit is:

Final year of designation as a Renaissance Zone.....**25 percent** (0.25) of tentative credit on line 24.

Year immediately preceding the final year of designation
as a Renaissance Zone.....**50 percent** (0.50) of tentative credit on line 24.

Second year before the final year of designation as a
Renaissance Zone..... **75 percent** (0.75) of tentative credit on line 24.

Third (or greater) year before the final year of designation
as a Renaissance Zone..... **100 percent** (1.00) of the tentative credit on
line 24.