

2025 MICHIGAN Business Tax Miscellaneous Credits for Insurance Companies

Issued under authority of Public Act 36 of 2007.

Taxpayer Name	Federal Employer Identification Number (FEIN) or TR Number
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PART 1: REFUNDABLE CREDITS

Workers' Disability Supplemental Benefit (WDSB) Credit. If not claiming, skip to line 2.

1. WDSB Credit allowed by the Workers' Compensation Agency (attach document) 1.

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MEGA Employment Tax Credit. If not claiming, skip to line 3.

2. Credit amount from *MEDC Annual Tax Credit Certificate* (attach) 2.

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MEGA Photovoltaic Technology Credit. If not claiming this credit, skip to line 4.

3. Credit amount from *Assignment Certificate* provided by MEDC (attach) 3.

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Film Production Credit. If not claiming, skip to line 5.

4. Assigned credit amount (see instructions)..... 4.

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5. **TOTAL REFUNDABLE CREDITS.** Add lines 1 through 4. Enter total here and carry to Form 4588, line 52. 5.

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PART 2: NONREFUNDABLE CREDITS

6. There is no amount to be entered on this line 6.

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Compensation Credit. If not claiming, skip to line 14 and enter there the amount from Form 4588, line 23.

7. Michigan Compensation 7.

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8. Compensation Credit. Multiply line 7 by 0.37% (0.0037)..... 8.

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Reduced Compensation Credit

9. Enter amount from Form 4588, line 23..... 9.

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10. WDSB Credit from line 1 above..... 10.

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11. Subtract line 10 from line 9. If less than zero, enter zero 11.

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12. Multiply line 11 by 65% (0.65)..... 12.

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13. **Allowable Compensation Credit.** Enter lesser of line 8 or line 12..... 13.

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14. Tax After Compensation Credit. Subtract line 13 from line 9. If less than zero, enter zero 14.

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Renaissance Zone Credit. If not claiming, carry amount from line 14 to line 16.
If claiming, complete and include the *MBT Renaissance Zone Credit Schedule* (Form 4595).

15. Renaissance Zone Credit. Amount from Form 4595, line 25b	15.	<input style="width: 100%; height: 20px;" type="text"/>	00
16. Tax After Renaissance Zone Credit. Subtract line 15 from line 14. If less than zero, enter zero	16.	<input style="width: 100%; height: 20px;" type="text"/>	00

Historic Preservation Credit. If not claiming, carry amount from line 16 to line 19.

17. Historic Preservation Credit from Form 4584, line 28.....	17.	<input style="width: 100%; height: 20px;" type="text"/>	00
18a. Recapture of Historic Preservation Tax Credit from Form 4584, line 2	18a.	<input style="width: 100%; height: 20px;" type="text"/>	00
18b. Historic Preservation Credit Net of Recapture. Subtract line 18a from line 17. If less than zero, enter as a negative number.....	18b.	<input style="width: 100%; height: 20px;" type="text"/>	00
19. Tax After Historic Preservation Credit. Subtract line 17 from line 16 and add line 18a	19.	<input style="width: 100%; height: 20px;" type="text"/>	00

Brownfield Redevelopment Credit. If not claiming, carry amount from line 19 to line 21.

20. Brownfield Redevelopment Credit from Form 4584, line 55.....	20.	<input style="width: 100%; height: 20px;" type="text"/>	00
21. Tax After Brownfield Redevelopment Credit. Subtract line 20 from line 19. If less than zero, enter zero	21.	<input style="width: 100%; height: 20px;" type="text"/>	00

Film Infrastructure Credit. If not claiming, carry amount from line 21 to line 26.

22. Assigned credit amount.....	22.	<input style="width: 100%; height: 20px;" type="text"/>	00
23. Unused credit from previous period MBT return.....	23.	<input style="width: 100%; height: 20px;" type="text"/>	00
24. Total Available Credit. Add lines 22 and 23	24.	<input style="width: 100%; height: 20px;" type="text"/>	00
25. Film Infrastructure Credit. Enter the lesser of line 21 or 24	25.	<input style="width: 100%; height: 20px;" type="text"/>	00
26. Tax After Film Infrastructure Credit. Subtract line 25 from line 21. If less than zero, enter zero.....	26.	<input style="width: 100%; height: 20px;" type="text"/>	00
27. Credit carryforward. If line 24 is greater than line 21, enter the difference.....	27.	<input style="width: 100%; height: 20px;" type="text"/>	00

28. TOTAL NONREFUNDABLE CREDITS. Add lines 13, 15, 18b, 20, and 25. Enter total here and carry amount to Form 4588, line 24.....	28.	<input style="width: 100%; height: 20px;" type="text"/>	00
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