Michigan Department of Treasury
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MICHIGAN SBT
INSURANCE COMPANY
2004

Insurance Company Single Business Tax

Tax Forms and Instructions

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For questions or information, contact us at:

Customer Contact Division
Single Business Tax Unit
Michigan Department of Treasury
Lansing, MI 48922
(517) 636-4700

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Important News for 2004....

Tax Rate: The tax rate for the 2004 tax year remains at 1.0735%.

Credit Percentage: The credit percentage for the 2004 tax year is 100%.

New/revised credits.
P.A. 249 of 2003 amends the Single Business Tax to extend the authorization of the Michigan Economic Growth Authority (MEGA) to certify credits against the SBT to qualified businesses through 2009. The SBT credits extended are the MEGA payroll credit, the MEGA business activity credit, and the MEGA credits provided for in MCL 208.38g.

P.A. 249 of 2003 also transfers the administration of the SBT Brownfield credit program in MCL 208.38g from the Department of Treasury to MEGA.

P.A. 251 of 2003 provides for an additional credit to distressed businesses that receive their initial certification in 2004. This additional credit is not refundable but may be carried forward for up to 10 years. Credits for distressed businesses are available for only 3 years, rather than the 20 years for other authorized businesses under existing law. Distressed businesses must have 150 or more employees and have had a 30% reduction in full-time jobs over any consecutive two-year period.

P.A. 273 of 2003 amends the Single Business Tax to increase the maximum credit allowed for apprentice training to $4,000 per year for companies in the North American Industrial Classification System (NAICS) tool and die company classifications for tax years beginning after December 31, 2003. The maximum credit allowed for all other taxpayers will remain $2,000. In addition, tool and die businesses within these classifications will be allowed a credit of up to $1,000 per year for qualified expenses incurred in the training of a special apprentice. A special apprentice is not an apprentice as defined by statute, but is a Michigan resident, 16-24 years of age, and is trained through a program that meets all statutory criteria.

For more information on these and other credits, see Form C-8000MC, *SBT Miscellaneous Credits*, on page 7.

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Instructions for Form 1366, Insurance Company Annual Return for SBT and Retaliatory Tax

General Information

ⓘ The effective tax rate for the 2004 tax year is 1.0735%.

This return is due March 1, 2005.

Who Must File

All insurance companies must file this return.

If apportioned or allocated gross receipts are less than $350,000, then it is not necessary to complete the SBT portion of this return. Foreign or alien insurers whose gross receipts are less than $350,000 must still complete the retaliatory section of the return on lines 32-46.

All insurers, domestic and foreign, must submit copies of *Schedule T* and the *Michigan Business Page* when filing this return.

Signing the Return

All returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. If someone else has prepared the return, the preparer must also sign it and give his or her business address and telephone number in the space provided.

Rounding Figures

Report all amounts in whole dollars. Round amounts of 50 cents or more up. Carry all percentages to six decimal places. Do not round percentages. For example, 24.154256 percent becomes 24.1542 percent (.241542).

Filing Estimated Tax Returns

Estimates must be paid in any year that the annual tax liability is expected to be more than $600. Estimates must equal at least 85 percent of the current year tax liability, or equal the tax liability for the previous year if the tax was less than $20,000, provided these payments are made in 4 timely equal payments. If they are not, the taxpayer will be charged penalty and interest. Quarterly estimate payments are due on April 30, July 31, October 31 and January 31.

Computing Penalty and Interest

By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month, or fraction thereof, after the second month to a maximum of 25%. This applies to annual and estimated returns.

How to Get Forms

If additional forms are needed, visit Treasury's Web site at: **www.michigan.gov/treasury**

Contacting Treasury

For general questions, call the Customer Contact Division, Single Business Tax Unit, at (517) 636-4700.

Line-By-Line Instructions

Lines not listed are explained on the form.

Line 2: Enter the Federal Employer Identification Number (FEIN) or the Treasury assigned (TR) number. If the taxpayer doesn't have an account number, one will be assigned. This number must appear on all documents sent to Treasury.

Line 3: Check the box to indicate the company's status. Alien insurance companies check "foreign," unless the port of entry is Michigan, in which case the company is considered "domestic" for the filing of this return.

Adjusted Receipts

Line 5: Enter the amount of total company adjusted receipts for the period.

Gross Receipts Checklist

1. Rental and royalty receipts, unless received from an affiliated insurance company or an insurance agent for the company.
2. Gross direct premiums received.
3. Receipts from administrative services only (ASO) contracts with a person who is not an affiliated insurance company or an affiliated nonprofit corporation.
4. Receipts from a business activity other than the business of insurance.
5. Charges attributable to premiums paid on a deferred or installment basis.
6. Servicing carrier fees received from the Michigan auto insurance placement facility.

Excluded Receipts

1. Receipts from interest, dividends, or proceeds from the sale of assets.
2. Receipts on the sale of annuities.
3. Receipts on all reinsurance transactions.
4. Any income which is a flow through from a partnership or other entity whose business activities would be taxable under the Single Business Tax Act.

Apportionment

Line 6: Enter Michigan gross direct premiums received excluding annuity considerations and reinsurance assumed.

Line 7: Enter total gross direct premiums received everywhere excluding annuity considerations and reinsurance assumed.

Disability Insurance Exemption

Line 12: Subtract $180,000,000 from the amount entered on line 11. If the result is less than zero, enter zero on line 12.

Credits

Line 17: Enter the amounts paid to the listed facilities or associations from 1/1/2003 to 12/31/2003, the year immediately preceding the 2004 tax year, including special assessments. Net amounts paid and refunds received during the 2003 tax year for the same facility. If refunds received exceed the amount paid in the year for the same facility, enter zero.

Line 19: This year's credit percentage is 100%. Carry the amount on line 18 here.

Line 20: Enter the amount of Michigan regulatory fees paid in 2004 (under MCL 500.224). Multiply this amount by 50 percent and enter the result on line 20.

Line 22: Subtract line 21 from line 16. If line 21 is greater than line 16, enter zero. The credit on line 21 may not be carried forward to another taxable year.

Line 23, Community Foundation Credit: To be eligible for this credit, the taxpayer must have donated to a Michigan foundation that has been certified by the Michigan Department of Treasury. For a complete list of certified foundations, see page 17. Enter the code for the foundation contributed to. The credit will not be received if the proper code is not entered. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16, or $5,000.

Line 25, Homeless Shelter/Food Bank Credit: A partial credit is allowed when making a cash donation to a qualifying shelter for

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homeless persons, food kitchen, food bank or other entity whose primary purpose is to provide overnight accommodations, food or meals to indigent persons. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16 or $5,000. For more information, request *Revenue Administrative Bulletin 1992-10.*

Line 27, Public Contribution Credit (Public Colleges and Libraries): A partial credit is allowed when donating during the taxable year to institutions of higher learning located in Michigan, Michigan public libraries, the Michigan colleges foundation, public broadcasting stations located in Michigan and any nonprofit corporation, fund, foundation, trust or association organized and operated exclusively for the benefit of institutions of higher learning located in Michigan. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 26, or $5,000.

Line 29, Nonrefundable Credits: If claiming an Enterprise Zone Credit, a Michigan Economic Growth Authority (MEGA) Business Activity Credit, a Renaissance Zone Credit, a Michigan Historic Preservation Tax Credit, a Low-Grade Hematite Pellet Credit, or a Brownfield Redevelopment Credit, complete Form C-8000MC, S*BT Miscellaneous Credits*, enter the amount from line 28 of this form on C-8000MC, line 17. Enter the amount from Form C-8000MC, line 82, here. Attach Form C-8000MC to the return.

ⓘ **Note:** Form C-8000MC is historically filed as a schedule with Form C-8000, *SBT Annual Return*. The line references on Form C-8000MC will not apply to this return.

Retaliatory Instructions

(For foreign and alien insurers only; domestic insurers skip lines 31-46)

Include with the return a copy of the State of Incorporation tax form on which Michigan premiums were reported.

Do not mail this return with the Michigan annual financial statement, and do not send the annual statement filing fee with this return. The taxpayer will be billed separately for the annual statement filing fee by the Michigan Insurance Bureau.

Enter all items that are required of a Michigan insurance company. In some instances, there will be taxes and obligations imposed in other states for which Michigan has no corresponding requirement. Because of the manner of this calculation, completing these items on a Michigan basis may be difficult. Nonetheless, difficulty of calculation does not excuse a foreign insurer from paying to Michigan the same type of obligation a similar Michigan insurer is required to pay in the company's state of domicile.

Do not include the following Michigan assessments, or comparable assessments in the company's state of incorporation, in the retaliatory calculation:

The Michigan Workers' Compensation Placement Facility.
The Michigan Basic Property Insurance Association.
The Catastrophic Claims Association.
The Michigan Auto Insurance Placement Facility.
The Michigan Life and Health Insurance Guaranty Association.
The Property and Casualty Guaranty Association.

California insurers must include Bureau of Fraudulent Claims assessments. New York domiciled companies **must file** and pay a tentative retaliatory tax to Michigan by the annual due date, March 1, 2005. An **amended** return must be filed 30 days after the actual CT33 return is filed with New York. Do not submit a photocopy of the actual CT33 return. We cannnot process them and will return them. Transfer the CT33 numbers onto the amended Form 1366.

Lines 32 - 47. In the Michigan column, enter actual payments made to Michigan. In the State of Incorporation column, enter the payments that would have been payable by a similar Michigan company doing business in the company's home state.

Line 32: Enter the tax a Michigan company would pay in the state of incorporation for the company's Michigan business. Attach a copy of the state's tax form on which Michigan premiums were reported.

Lines 40 - 44: Attach proof of payment for any items listed in the Michigan column. Itemize any other assessments not listed. Attach a separate list if necessary.

Line 46: Subtract line 45, column B from line 45, column A. This amount can't be less than zero. If line 45, column B is a negative number, add column A to the negative number in column B. This will increase the retaliatory amount reported.

Payments

Line 49: Enter the total tax paid with the quarterly tax returns.

Line 50: Enter any tentative payment of estimated tax made with a request for more time to file the return.

Line 51, Refundable Credits. If claiming a Michigan Economic Growth Authority (MEGA) Employment Tax Credit, a Workers Disability Supplemental Benefit (WDSB) Credit, or an Apprenticeship Credit, see *SBT Miscellaneous Credits* (Form C-8000MC). **Enter the amount from Form C-8000MC, line 14, here.** Attach Form C-8000MC to the return.

Line 55 and 56, **Penalty and Interest.** See "Computing Penalty and Interest" under General Information.

Mailing instructions

Mail the return to:

With payment:

Michigan Department of Treasury
Dept. 77229
Detroit, MI 48277-0229

Without payment:

Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909

Make checks payable to "State of Michigan." Write the FEIN on the remittance.

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Instructions for Form C-8000MC, Miscellaneous Credits

Purpose: To allow eligible taxpayers to claim the Michigan Economic Growth Authority (MEGA), Workers' Disability Supplemental Benefit (WDSB), Apprenticeship, Next Energy, Enterprise Zone, Michigan Historic Preservation, Low Grade Hematite Pellet, Pharmaceutical, Renaissance Zone and Brownfield credits. Review the descriptions carefully before claiming a credit as there are strict eligibility requirements. Follow the instructions on the form for each credit.

PART 1: Refundable Credits

The MEGA Employment Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Approved businesses receive a certificate from MEGA each year showing the total amount of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. For more information, call the Michigan Economic Development Corporation (MEDC) at (517) 373-9808 or visit the MEDC Web site at **medc.michigan.org/miadvantage**.

The WDSB Credit is available to self-insured employers only for the amount authorized by the Department of Labor and Economic Growth (DLEG) during the tax year. The authorization date and the amount of credit are on the credit list (LW06401-Z04) given to taxpayers by DLEG. Attach a copy of the credit list(s) to the return to substantiate claims. For more information on WDSB credit eligibility, call DLEG, Bureau of Workers' Disability Compensation, at (517) 322-1879 or (888) 396-5041 or visit the DLEG Web site at **www.michigan.gov/dleg.**

The Apprenticeship Credit encourages businesses to hire and provide training to qualified students. The credit equals 50 percent of the payroll expenses paid for the benefit of an apprentice in a qualified program *plus* 100 percent of the cost of classroom instruction and related expenses. Apprentices must be 16-19 years old and enrolled in either high school or a GED program. For tax years beginning after December 31, 2003, the maximum credit allowed annually per apprentice is $4,000 for companies classified as a tool and die company under the North American Industrial Classification System (NAICS), and $2,000 for all other companies. In addition, NAICS classified tool and die companies will be allowed a credit of up to $1,000 annually for qualified expenses incurred in the training of each special apprentice. A special apprentice is not an apprentice as defined above, but is a Michigan resident, 16 - 24 years of age, and is trained through a program that meets all statutory criteria.

To substantiate claims, attach a copy of an approved federal form *ETA 671* to the return for each apprentice. For more information, call the U.S. Department of Labor, Bureau of Apprenticeship and Training, at (517) 377-1746 or visit Michigan's School-to-Registered Apprenticeship Program and Tax Credit Web site at **www.michigan.gov/mdcd** and click on "Program Fact Sheets".

The Next Energy Payroll Credit provides a payroll credit to qualified businesses located within an alternative energy renaissance zone. Qualified businesses must be engaged solely in the research, development or manufacturing of an alternative energy technology. The credit is equal to the payroll amount for the tax year attributable to employees who are working on alternative energy-related research, development or manufacturing and whose regular place of employment is within the zone, multiplied by the income tax rate for that year.

PART 2: Nonrefundable Credits

The Enterprise Zone Credit was created to encourage businesses to locate and expand in areas with high unemployment, low income, high property taxes and low property value. A certified business is eligible for a credit equal to the amount of tax liability attributable to business activity in the enterprise zone for 10 years from the date the business was certified. The only certified enterprise zone eligible for this credit is in Benton Harbor. No new applications are being accepted for this credit. Be sure to enter the street address or the parcel number of the property before beginning the calculation. For more information, see Revenue Administrative Bulletin 1993-10 or call the MEDC at (517) 373-9808.

The Michigan Historic Preservation Credit provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic resources located in Michigan. The credit is based upon the qualified expenditures made for rehabilitating historic resources.

Form 3581, *Michigan Historic Preservation Tax Credit*, must be attached as well as all attachments requested on that form. Complete and attach Form 3614, *Michigan Historic Preservation Tax Credit Assignment*, if the credit is being assigned.

Questions regarding federal and state certification may be directed to the State Historic Preservation Office (SHPO) at (517) 373-1630. For additional information, visit the SHPO Web site at **www.michigan.gov/hal.** Information about Federal Historic Preservation Tax Incentives is available at: **www2.cr.nps.gov**

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The Low-Grade Hematite Pellet Credit provides a credit equal to $1 per long ton of qualified low-grade hematite pellets consumed in an industrial or manufacturing process that is the business activity of the taxpayer. This credit shall be based on low-grade hematite pellets consumed on or after January 1, 2000. If the credit exceeds the tax liability, the difference may be carried forward for the next five tax years.

The Next Energy Business Activity Credit allows an eligible taxpayer to claim a credit for certain qualified business activity if certified under the Michigan Next Energy Authority Act.

"Qualified business activity" is research, development or manufacturing of an alternative energy marine propulsion system, an alternative energy system, an alternative energy vehicle or alternative energy technology (as defined in the Act) or renewable fuel. The credit for a tax year is equal to the amount by which the taxpayer's SBT liability attributable to qualified business activity for the tax year exceeds the taxpayer's baseline tax liability attributable to qualified business activity. Attach the certificate issued by MEDC for this credit to the return to substantiate a claim.

For more information, call the MEDC at (517) 373-9808 or visit their Web site at **medc.michigan.org/advmfg.**

The Pharmaceutical Credit provides a credit for qualified research expenses (as defined in section 41 of the IRC) related to the taxpayer's pharmaceutical-based business activity in Michigan. Eligible taxpayers must be primarily engaged in manufacturing, research, development and sale of pharmaceuticals; have at least 8,500 employees in Michigan whose primary place of employment is within a 100-mile radius of each other, where at least 5,000 of these Michigan employees must be engaged primarily in research and development of pharmaceuticals. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next seven tax years. Complete and attach Form 4079, *Michigan Pharmaceutical Credit Assignment*, if the credit is being assigned.

The Old Brownfield Credit was available for tax years that began after December 31, 1996 and before January 1, 2001. The credit carryforwards from credits that were previously approved may still be applied against the current tax liability until the credit is used up or the 10-year limitation has been reached.

The Renaissance Zone Credit encourages businesses and individuals to move into a designated zone to help revitalize the area. A business located and conducting business activity within the Zone may claim a credit for tax years beginning after December 31, 1996. Beginning with the 2003 tax year, the method of calculating the credit is different for businesses first locating and conducting business activity within a Renaissance Zone before December 1, 2002, and those businesses first locating and conducting business activity within a Renaissance Zone after November 30, 2002. Be sure to enter the street address or the parcel number of the property before beginning the calculation.

Business activities relating to a casino, including operating a parking lot, hotel, motel or retail store, cannot be used to calculate this credit. Businesses delinquent in filing or paying property tax, single business tax or city income tax as of December 31 of the prior tax year are not eligible for this credit. Taxpayers will be notified if a claimed credit is disallowed.

For more information on Renaissance Zones, contact the MEDC at (517) 373-9808 or visit their Web site at **medc.michigan.org/miadvantage**. For information on the SBT credit, contact the Michigan Department of Treasury, Customer Contact Division, SBT Unit, at (517) 636-4700.

The New Brownfield Credit, extended through 2007, encourages businesses to make investment on eligible Michigan property that was used or is currently used for commercial, industrial or residential purposes and is either a facility (environmentally contaminated property), functionally obsolete or blighted. Functionally obsolete or blighted property must be located in a qualified local governmental unit. For the purpose of this credit, the local Brownfield Redevelopment Financing Authority designates eligible property in an approved Brownfield plan.

For the credit to be valid, attach the *Certificate of Completion*, issued after the completion of the approval process, to the return. If the credit is being assigned, attach documentation verifying that the credit is valid. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years.

P.A. 249 of 2003 transfers the administration of the SBT Brownfield credit program from the Department of Treasury to MEGA. For more information on the approval process, contact the MEDC at (517) 373-9808.

The MEGA Business Activity Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Each year, approved businesses receive a certificate from MEGA showing the total of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years. For more information, contact MEDC at (517)373-9808 or visit **medc.michigan.org/miadvantage.**

Attach this schedule to the return.

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Instructions for Form 1988, Insurance Company Quarterly Return for SBT and Retaliatory Tax

Important: Use only 2005 returns to file estimated payment for 2005.

Who Must Make Quarterly Tax Payments

If annual liability is expected to be more than $600, quarterly estimates must be filed. If the tax year was less than 12 months, e.g., opened or closed a business during the year, annualize the tax to see if it is necessary to file estimates.

If there was business activity in Michigan in the previous year and the tax was $20,000 or less, that tax liability may be used as the estimate for the current year annual tax. **To avoid penalty and interest**, divide the previous year's tax by 4, e.g., $20,000 ÷ 4 = $5,000, and pay that amount on the current year quarterly due date(s).

If there was business activity in Michigan in the previous year but no tax liability was reported or a return was not required to be filed, estimated payments are not required for the current year.

Amending estimates. If, after making payments, it is found that the estimated tax is substantially different than the original estimate, recompute the tax and adjust the payment in the next quarter.

Computing The Estimated Tax For The Quarter

Use one of the following methods:

- 25 percent of the preceding year's tax liability, only if preceding year's tax is $20,000 or less, or
- 25 percent of the estimated annual SBT for the year, or
- Tax computed on the actual business activity for the quarter. If computing quarterly payments based on actual activity for the quarter then the four computed amounts cannot be less than 85 percent of the current tax year liability.

ⓘ **Note**: The effective tax rate for the 2004 tax year was 1.0735%.

Example

Estimated annual liability:	$60,000 x 85%	=	$51,000
Estimate required:	$51,000 ÷ 4	=	$12,750
Tax due per quarter:			$12,750

	1st	2nd	3rd	4th
Tax due	$12,750	$12,750	$12,750	$12,750
Credit forward	$15,000	$2,250	0	0
Payment due	0*	$10,500	$12,750	$12,750

*If the calculated estimate for any quarter is zero, do not send a quarterly estimate.

Penalty and Interest

If the sum of the estimated payments is less than 85 percent of the annual liability, or the amount of the estimated payment doesn't equal the quarter's liability, interest accrues at 1 percent above prime per month.

By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%.

Due Dates

Quarter	Period	Due Date
1st	Jan. - Mar.	April 30
2nd	Apr. - June	July 31
3rd	July - Sept.	October 31
4th	Oct. - Dec.	January 31

Mailing Information

Mail quarterly payments to:

Michigan Department of Treasury
Dept. 77229
Detroit, Michigan 48277-0229

Visit the Treasury Web site at: **www.michigan.gov/treasury**

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Certified Community Foundations and Component Funds

A component fund serves donors and nonprofit organizations in a specific geographic area as a restricted fund of a neighboring community foundation. The following are certified for the Community Foundations Credit for 2004.

01 Albion Community Foundation
56 Allegan County Community Foundation
- Saugatuck/Douglas Area Community Fund

63 Anchor Bay Community Foundation
02 Ann Arbor Area Community Foundation
- Ypsilanti Area Community Fund

49 Baraga County Community Foundation
58 Barry Community Foundation
17 Battle Creek Community Foundation
- Athens Area Community Foundation
- Homer Area Community Foundation
- Springfield Community Foundation

03 Bay Area Community Foundation
- Arenac County Fund

04 Berrien Community Foundation
- Coloma Community Fund
- Greater Berrien Springs Community Endowment Fund
- Harbor County Endowment Fund

45 Branch County Community Foundation
36 Cadillac Area Community Foundation
- Missaukee Area Community Foundation Fund

64 Canton Community Foundation
06 Capital Region Community Foundation
- Eaton County Community Foundation

66 Central Montcalm Community Foundation
44 Charlevoix County Community Foundation
70 Chippewa County Community Foundation
28 Community Foundation for Muskegon County
- Mason County Community Foundation
- Oceana County Community Foundation

29 Community Foundation for Northeast Michigan
- Iosco County Community Foundation
- North Central Michigan Community Foundation
- Straits Area Community Foundation

09 Community Foundation for Southeast Michigan
- Chelsea Community Foundation
- Community Foundation for Livingston County

10 Community Foundation of Greater Flint
- Clio Area Community Fund
- Fenton Community Fund
- Flushing Area Community Fund
- Grand Blanc Community Fund
- Lapeer County Community Fund

19 Community Foundation of Greater Rochester
11 Community Foundation of Monroe County
- The Bedford Foundation

35 Community Foundation of St. Clair County
20 Community Foundation of the Holland/Zeeland Area
72 Community Foundation of Troy
54 Community Foundation of the Upper Peninsula
- Alger Regional Community Foundation
- Community Foundation for Delta County
- Gogebic-Ontonagon Community Foundation
- Les Chenaux Area Community Fund
- Schoolcraft County Community Foundation
- St. Ignace Area Community Foundation
- Tahquamenon Falls Area Community Foundation
- West Iron County Area Community Fund

50 Dickinson County Area Community Foundation
- Crystal Falls/Forest Park Area Community Fund
- Norway Affiliate Fund

13 Four County Community Foundation
14 Fremont Area Community Foundation
- Lake County Community Foundation
- Mecosta County Community Foundation
- Osceola County Community Foundation

15 Grand Haven Area Community Foundation
- Allendale Community Foundation
- Coopersville Area Community Foundation

16 Grand Rapids Community Foundation
- Cascade Community Foundation
- Ionia County Community Foundation
- Southeast Ottawa Community Foundation
- Sparta Community Foundation
- Wyoming Community Foundation

46 Grand Traverse Regional Community Foundation
48 Gratiot County Community Foundation
18 Greater Frankenmuth Area Community Foundation
37 Greenville Area Community Foundation
- Lakeview Area Community Foundation
- Montcalm Panhandle Community Fund

43 Hillsdale County Community Foundation
60 Huron County Community Foundation
21 Jackson County Community Foundation
22 Kalamazoo Community Foundation
- Bangor Community Foundation
- Covert Township Community Foundation
- South Haven Community Foundation

67 Keweenaw Community Foundation
23 Leelanau Township Community Foundation
62 Lenawee Community Foundation
55 Livonia Community Foundation
25 M & M Area Community Foundation
65 Mackinac Island Community Foundation
24 Manistee County Community Foundation
39 Marquette Community Foundation
- Greater Ishpeming Area Community Fund
- Gwinn Area Community Fund
- Negaunee Area Community Fund

26 Marshall Community Foundation
05 Michigan Gateway Community Foundation
27 Midland Area Community Foundation
- Clare County Community Foundation
- Gladwin County Endowment Fund

42 Mt. Pleasant Area Community Foundation
- Shepard Community Fund

68 Northville Community Foundation
75 Otsego County Community Foundation
47 Petoskey-Harbor Springs Area Community Foundation
76 Roscommon County Community Foundation
30 Saginaw Community Foundation
61 Sanilac County Community Foundation
71 Shelby Community Foundation
31 Shiawassee Community Foundation
57 Southfield Community Foundation
74 Sterling Heights Community Foundation
40 Sturgis Area Community Foundation
- Constantine Area Community Foundation
- White Pigeon Community Foundation

62 Tecumseh Community Fund Foundation
32 Three Rivers Area Community Foundation
73 Tuscola County Community Foundation

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Michigan Department of Treasury
Lansing, MI 48922

Revenue Administrative Bulletins

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2002-17	Interest Rate
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2002-14	Apportionment Sourcing for Financial Organizations
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