

# 2009 MICHIGAN Business Tax Refundable Credits

Issued under authority of Public Act 36 of 2007.

Name	Federal Employer Identification Number (FEIN) or TR Number
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**MEGA RESEARCH AND DEVELOPMENT CREDIT.** If not claiming this credit, skip to line 2.

1. Credit amount from *MEDC Annual Tax Credit Certificate* (cannot exceed \$300,000; UBG-see instr.) (attach) ....

1.		00
2.		00
3.		00
4.		00
5.		00
6.		00
7.		00
8.		00
9.		00

**PERSONAL PROPERTY TAX CREDIT.** If not claiming this credit, skip to line 9.

- 2. Property taxes paid on eligible industrial personal property in the current MBT tax year (see instructions) .....
- 3. Multiply line 2 by 35% (0.35) .....
- 4. Property taxes paid on eligible telephone personal property in the current MBT tax year (see instructions) .....
- 5. Multiply line 4 by 13.5% (0.135). For taxes levied in 2008, see instructions .....
- 6. Property taxes paid on eligible natural gas pipeline property in the current MBT tax year (see instructions) .....
- 7. Multiply line 6 by 10% (0.10) .....
- 8. **Personal Property Tax Credit.** Add lines 3, 5 and 7 .....

**WORKERS' DISABILITY SUPPLEMENTAL BENEFIT (WDSB) CREDIT.** If not claiming this credit, skip to line 10.

9. **WDSB Credit** allowed by the Workers' Compensation Agency .....

**NEXT ENERGY PAYROLL CREDIT.** Available only to businesses located within an alternative energy renaissance zone. If not claiming this credit, skip to line 13.

10. Enter alternative energy renaissance zone property information below:

Street Address		
City	Parcel Number	

- 11. Total payroll of research, development or manufacturing employees who work primarily within the zone .....
- 12. **Next Energy Payroll Credit.** Multiply line 11 by the Michigan individual income tax rate for the tax year .....

**MEGA EMPLOYMENT TAX CREDIT.** If not claiming this credit, skip to line 14.

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

**HISTORIC PRESERVATION CREDIT.** If not claiming this credit, skip to line 15.

14. Credit amount from Form 4584, line 27b .....

**NASCAR SAFETY CREDIT.** If not claiming this credit, skip to line 17.

- 15. Expenses incurred to ensure traffic and pedestrian safety at motorsports events .....
- 16. **NASCAR Safety Credit.** Multiply line 15 by 50% (0.50) .....

**HYBRID TECHNOLOGY RESEARCH AND DEVELOPMENT CREDIT.** If not claiming this credit, skip to line 18.

17. Credit amount from *MEDC Annual Tax Credit Certificate* (attach). Cannot exceed \$2,000,000 .....

**FARMLAND PRESERVATION CREDIT.** If not claiming this credit, skip to line 19.

18. Credit amount from Form 4594, line 30 .....

**ANCHOR COMPANY TAXABLE VALUE CREDIT.** If not claiming this credit, skip to line 20.

19. Credit amount from Form 4584, line 36a .....

**ANCHOR COMPANY PAYROLL CREDIT.** If not claiming this credit, skip to line 21.

20. Credit amount from Form 4584, line 44a .....

**MEGA FEDERAL CONTRACT CREDIT.** If not claiming this credit, skip to line 22.

21. Credit amount from Form 4584, line 52a .....

**MEGA PHOTOVOLTAIC TECHNOLOGY CREDIT.** If not claiming this credit, skip to line 23.

22. Credit amount from *Certificate* provided by MEDC (attach) or assigned credit amount .....

**BROWNFIELD REDEVELOPMENT CREDIT.** If not claiming this credit, skip to line 24.

23. Credit amount from Form 4584, line 70a .....

**FILM PRODUCTION CREDIT.** If not claiming this credit, skip to line 25.

24. Credit amount from *Post-Production Certificate of Completion* provided by Michigan Film Office (attach) or assigned credit amount (see instructions) .....

**TOTAL REFUNDABLE CREDITS**

25. Add lines 1, 8, 9, 12, 13, 14, 16, 17, 18, 19, 20, 21, 22, 23 and 24. Enter total here and carry to Form 4567, line 61, Form 4583, line 25, or Form 4590, line 34 .....

11.		00
12.		00
13.		00
14.		00
15.		00
16.		00
17.		00
18.		00
19.		00
20.		00
21.		00
22.		00
23.		00
24.		00
25.		00

# Instructions for Form 4574

## Michigan Business Tax (MBT) Refundable Credits

### Purpose

To allow standard taxpayers to claim credits that decrease their tax liability and/or increase their tax refund.

**NOTE:** This form may also be used by financial institutions to claim a limited number of credits:

- Michigan Economic Growth Authority (MEGA) Employment Tax Credit
- Historic Preservation Credit
- Brownfield Redevelopment Credit
- Assigned MEGA Photovoltaic Technology Credit
- Assigned Film Production Credit.

Insurance companies use the *Miscellaneous Credits for Insurance Companies* (Form 4596) to claim credits for which they are eligible.

### Special Instructions for Unitary Business Groups

Credits are earned and calculated on either an entity-specific or a group basis, as determined by relevant statutory provisions for the respective credits. Inter-company transactions are not eliminated for the calculation of most credits. Credits earned or calculated on either an entity-specific or group basis by Unitary Business Group (UBG) members are generally applied against the tax liability of the UBG, unless otherwise specified by statute or these instructions.

Entity-specific provisions are applied on a member-by-member basis. In none of these cases does a taxpayer that is a UBG take the entity type of its parent, Designated Member (DM), or any member of the UBG. A UBG taxpayer will not be attributed an entity type based on the composition of its members.

If any member of the UBG is eligible for an entity-specific credit, a statement must be attached to the form identifying the eligible member and any information requested for the credit. If more than one member is eligible, requested information should be provided in the statement on a per member basis. The total amount from all eligible members will be entered on each corresponding line on this form. Line-by-line instructions indicate credits requiring entity-specific information.

### Line-by-Line Instructions

*Lines not listed here are explained on the form.*

**Name and Account Number:** Enter name and account number as reported on page 1 of the applicable MBT annual return (either the *MBT Annual Return* (Form 4567) or the *MBT Simplified Return* (Form 4583) for standard taxpayers or the *MBT Annual Return for Financial Institutions* (Form 4590)).

**UBGs:** Complete one form for the group. Enter the DM name in the Taxpayer Name field and the DM account number in the Federal Employer Identification Number (FEIN) field.

### MEGA Research and Development Credit

The MEGA Research and Development Credit encourages

innovation and job creation in Michigan. For the 2008, 2009, and 2010 tax years, a qualified taxpayer that makes an eligible contribution in an eligible business may claim a credit against its MBT tax liability equal to 30 percent of the contribution, not to exceed \$300,000. If the amount of the credit exceeds the tax liability of the taxpayer for the tax year, that excess is refunded.

If within five years MEGA determines that there has not been compliance with the terms of the agreement, the taxpayer must report a recapture equal to 125 percent of the total of all MEGA Research and Development Credits for all tax years. Recapture of this credit is reported on the *MBT Schedule of Recapture of Certain Business Tax Credits and Deductions* (Form 4587).

For more information on this credit, contact the Michigan Economic Development Corporation (MEDC) at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

**Line 1:** MEGA must certify the taxpayer's eligibility for the credit and the taxpayer must attach that certification to its MBT return filed with the Department of Treasury (Department). (If the certificate is not attached, the credit will be disallowed.)

**UBGs:** Enter the total amount of MEGA Research and Development Credits claimed by all eligible members (limited to \$300,000 for each certificate). If any member is claiming this credit, attach a statement identifying the member and providing requested information, including the certificate issued by MEGA.

### Personal Property Tax Credit

The Personal Property Tax Credit is available against personal property taxes paid in the tax year on eligible personal property, eligible telephone personal property, and eligible natural gas pipeline property. The Personal Property Tax Credit is available only to the taxpayer who timely files the required statements or reports, to whom an assessment or bill is issued, and who pays the taxes in the tax year. The excess of this credit over the taxpayer's tax liability is refunded. A taxpayer that disagrees with the assessor's classification of property must pursue a change of classification through the property tax appeals process. The Department will not revise a property classification for purposes of these credits.

**Line 2:** *Eligible personal property* is property classified as industrial personal property under Section 34c of the General Property Tax Act (Michigan Compiled Law (MCL) 211.34c). Under MCL 211.34c, the assessor is charged with the responsibility of classifying property. The taxes must have been levied after December 31, 2007.

**Line 4:** *Eligible telephone personal property* is defined as personal property of a telephone company subject to the tax levied under MCL 207.1 to 207.21.

**Line 5:** For eligible telephone personal property levied and paid in the 2009 tax year the credit is equal to 13.5 percent of the taxes paid. For eligible telephone personal property levied in the 2008 tax year but paid in the 2009 tax year the credit is equal to 23 percent of the taxes paid. Use the following

worksheet to calculate the correct entry for line 5 if the taxpayer paid taxes in the current tax year that were levied in both 2008 and 2009. Retain this calculation in your files for future audit purposes.

**WORKSHEET**

**ELIGIBLE TELEPHONE PERSONAL PROPERTY**

<b>A.</b> Eligible telephone personal property levied in 2008 .....		<b>00</b>
<b>B.</b> Multiply line A by 23% (0.23) .....		<b>00</b>
<b>C.</b> Eligible telephone personal property levied in 2009 .....		<b>00</b>
<b>D.</b> Multiply line C by 13.5% (0.135) .....		<b>00</b>
<b>E.</b> Add lines B and D .....		<b>00</b>

Carry amount from line E to Form 4574, line 5.

**Line 6:** *Eligible natural gas pipeline property* is defined as natural gas pipelines that are classified as utility personal property under Section 34c of the General Property Tax Act and are subject to regulation under the Natural Gas Act. The taxes must have been levied after December 31, 2007.

**Line 8:** The taxpayer claiming a Personal Property Tax Credit must attach to the MBT return copies of property tax bills that properly identify “eligible” property and provide proof of payment of the tax in the tax year.

**UBGs:** Total property tax bills for all members and enter the total amount on the corresponding line. The requested tax bills and proof of payment for each member claiming the Personal Property Tax Credit should be attached to the group’s annual return.

**Workers’ Disability Supplemental Benefit (WDSB) Credit**

The WDSB Credit is available to self-insured taxpayers for the amount authorized by the Department of Energy, Labor and Economic Growth (DELEG) during the tax year. The amount of the credit is provided to taxpayers by DELEG.

For more information on WDSB credit eligibility, contact DELEG, Workers’ Compensation Agency at (517) 322-1879 or 1-888-396-5041 or visit the DELEG Web site at [www.michigan.gov/wca](http://www.michigan.gov/wca).

**Line 9:** Attach a copy of the document provided by DELEG to the back of the return packet to substantiate the claim for this credit.

**UBGs:** Enter total amount authorized of all members on line 9 and attach DELEG documentation for each member.

**Next Energy Payroll Credit**

Next Energy Payroll Credit provides a payroll-based credit to a taxpayer located within an alternative energy Renaissance Zone. 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 Michigan Individual Income Tax rate for that year. (The Michigan Individual Income Tax rate can be found at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).)

**UBGs:** If any member of a UBG is claiming the Next Energy

Payroll Credit, attach a statement identifying the member(s) and providing information requested on the form. Enter the total payroll amount for all eligible members on line 11.

**MEGA Employment Tax Credit**

The MEGA Employment Tax Credit promotes economic growth and jobs in Michigan. For a period of time not to exceed 20 years, a taxpayer that is an authorized business or an eligible taxpayer may claim a credit equal to the amount certified each year by MEGA as follows:

- For an authorized business for the tax year, an amount not to exceed the payroll and health care benefits of the authorized business attributable to employees who perform qualified new jobs as determined under the MEGA Act, multiplied by the Michigan Individual Income Tax rate for that tax year.
- For an eligible business as determined under Section 8(5) (a) of the MEGA Act, an amount not to exceed 50 percent of the payroll of the authorized business attributable to employees who perform retained jobs as determined under the MEGA Act, multiplied by the Michigan Individual Income Tax rate for that tax year.
- For an eligible business as determined under Section 8(5) (b) of the MEGA Act, an amount not to exceed the payroll of the authorized business attributable to employees who perform retained jobs as determined under the MEGA Act, multiplied by Michigan Individual Income Tax rate for that tax year.
- For an authorized business as determined under Section 8(9) of the MEGA Act, an amount up to, but not to exceed, 100 percent of the sum of the payroll and health care benefits of the authorized business attributable to employees who perform retained jobs, multiplied by a fraction, the numerator of which is the amount of new capital investment made at the facility and the denominator of which is the product of the number of retained jobs multiplied by \$100,000, and then multiplied by the Michigan Individual Income Tax rate for that tax year.
- For an authorized business as determined under Section 8(11) of the MEGA Act, an amount not to exceed 100 percent of the sum of the payroll and health care benefits of the authorized business attributable to employees who perform new full-time jobs and retained jobs as determined under the MEGA Act, multiplied by the Michigan Individual Income Tax rate for that tax year.
- For an authorized business that is a qualified high-technology business, for a period not to exceed seven years, as follows:
  - An amount not to exceed 200 percent of the sum of the payroll and health care benefits of the qualified high-technology business attributable to employees who perform qualified new jobs for the first three years of the credit, multiplied by the Michigan Individual Income Tax rate and,
  - An amount not to exceed 100 percent of the sum of the payroll and health care benefits of the qualified high-technology business attributable to employees who perform qualified new jobs for the remaining tax years, multiplied by the Michigan Individual Income Tax rate for that tax year.

*Tax rate* is defined as the rate imposed under Section 51 of the Income Tax Act of 1967, 1967 Public Act (PA) 281, MCL 206.51, for the tax year for which the credit is being computed begins.

**NOTE:** MEGA may certify a credit based on an agreement entered into prior to January 1, 2008, under the Single Business Tax (SBT). The number of years for which the credit may be claimed under MBT will be equal to the maximum number of years designated in the resolution reduced by the number of years for which a credit has been claimed or could have been claimed under SBT.

**NOTE:** A taxpayer that claimed a credit under either SBT or MBT that had an agreement with MEGA based on qualified new jobs as defined in the MEGA Act, and that removes 51 percent or more of those qualified new jobs from Michigan within three years after the first year in which the taxpayer claimed a credit, must pay back an amount equal to the total of all credits claimed no later than 12 months after those qualified new jobs are removed from Michigan. Recapture is reported on Form 4587.

For more information, contact MEDC at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

**Line 13:** 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. (If the certificate is not attached, the credit will be disallowed.)

**UBGs:** Enter the total amount of MEGA Employment Tax Credits claimed by eligible members and provide the requested MEGA certification for each eligible member.

### **Historic Preservation Credit**

The Historic Preservation Credit provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic resources located in Michigan. Rehabilitation projects must be certified by the State Historic Preservation Office (SHPO). Questions may be directed to SHPO at (517) 373-1630. For additional information, visit the SHPO Web site at [www.michigan.gov/shpo](http://www.michigan.gov/shpo).

**Line 14:** Complete Form 4584 to claim this credit and elect a refund of 90 percent of the balance or carryforward of the resulting overpayment.

### **NASCAR Safety Credit**

The credit is equal to 50 percent of the amount of necessary expenditures incurred in this state by an eligible taxpayer including any professional fees, additional police officers, and any traffic management devices, to ensure traffic and pedestrian safety while hosting the requisite motorsports events each calendar year. For the 2010 and subsequent tax years, the credit is equal to 100 percent of the necessary expenditures. If the amount of the credit allowed exceeds the tax liability of the taxpayer for the tax year, that excess is refunded.

**UBGs:** An eligible taxpayer that is a member of a UBG should enter the eligible expenditures of that member.

### **Hybrid Technology Research and Development Credit**

Hybrid Technology Research and Development Credit is available for taxpayers whose tax years begin on or after January 1, 2008, and end before January 1, 2016, and who are engaged in research and development of a qualified technology. The credit is equal to 3.9 percent of the compensation as defined in the MBT Act for services performed in a qualified facility and paid to employees at the qualified facility in the tax year. The maximum credit allowed is \$2,000,000, and the excess credit over the tax liability is refunded. To be eligible for this credit, the taxpayer must have entered into an agreement with MEGA before April 1, 2007, agreeing to meet certain statutory conditions.

A taxpayer claiming this credit may also claim the Research and Development Credit on the *MBT Credits for Compensation, Investment and Research and Development* (Form 4570). However, a taxpayer may not claim both credits for the same expenditures.

For more information, contact MEDC at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

**Line 17:** Eligible taxpayers receive a certificate from MEGA each year showing the total amount of tax credit allowed. Attach the Annual Tax Credit Certificate to the return. (If the certificate is not attached, the credit will be disallowed.) The credit amount cannot exceed \$2,000,000.

**UBGs:** Enter the total amount for this credit claimed by eligible members or \$2,000,000, whichever is less, and provide the requested MEGA certification for each eligible member.

### **Farmland Preservation Credit**

Farmland Preservation Credit gives back to farmland owners a portion of the property taxes paid on farmland. Farmland owners qualify for the credit by agreeing to preserve the land as farmland and not develop for another use.

To qualify for the credit, the taxpayer must meet the following requirements:

- Taxpayer must own farmland,
- Taxpayer must have entered into a Farmland Development Rights Agreement (FDRA) with the Michigan Department of Agriculture (MDA), and
- Taxpayer must complete the *Michigan Farmland Preservation Tax Credit* (Form 4594).

If agreements with MDA were entered into on or after January 1, 1978, the gross receipts qualifications in Part 1 of Form 4594 must be satisfied.

**UBGs:** UBG members claiming this credit should total all amounts from Form 4594, line 30, and enter on line 18. Each eligible member should submit Form 4594, which would be calculated based upon the individual property owner's respective property tax obligation and its respective MBT Business Income Tax base.

### **Anchor Company Taxable Value Credit**

This credit is available for a qualified taxpayer that was designated by MEGA as an anchor company within the last five years and that has influenced a new qualified supplier or customer to open, locate, or expand in Michigan.

Complete the *MBT Election of Refund or Carryforward of Credits* (Form 4584) to claim this credit and elect a refund or carryforward of the resulting overpayment.

For more information, contact MEDC at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

### **Anchor Company Payroll Credit**

This credit is available for a qualified taxpayer that was designated by MEGA as an anchor company within the last five years and that has influenced a new qualified supplier or customer to open, locate, or expand in Michigan.

Complete Form 4584 to claim this credit and elect a refund or carryforward of the resulting overpayment.

For more information, contact MEDC at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

### **MEGA Federal Contract Credit**

This credit is available for a qualified taxpayer or collective group of taxpayers that have been awarded a federal procurement contract from the United States Department of Defense, Department of Energy or Department of Homeland Security, resulting in a minimum of 25 new full-time jobs.

The amount of the credit is the amount up to 100 percent of the qualified taxpayer's payroll attributable to employees who perform qualified new jobs created as a result of the person or the group being awarded the contract from such agencies, as determined by MEGA, multiplied by the Michigan Individual Income Tax rate for that tax year. The credit will be for a period of up to seven years or the term of the contract with such agency, as determined by MEGA. MEGA will not execute more than ten new agreements for this credit each year.

Complete Form 4584 to claim this credit and elect a refund or carryforward of the resulting overpayment.

For more information, contact MEDC at (517) 373-9808 or visit the MEDC Web site at [michiganadvantage.org/MIAdvantage/Taxes-and-Incentives](http://michiganadvantage.org/MIAdvantage/Taxes-and-Incentives).

### **MEGA Photovoltaic Technology Credit**

The MEGA Photovoltaic Technology Credit is available to a qualified taxpayer that enters into an agreement with MEGA to construct and operate a new facility in Michigan which serves to develop and manufacture photovoltaic energy, photovoltaic systems, or other photovoltaic technology. Photovoltaic energy, systems, or technology rely on solar power. The credit is available for 25 percent of the taxpayer's capital investment in the new facility during the tax year.

The credit generally must be taken in equal installments over a two-year period beginning in the tax year in which the certificate is issued. A taxpayer may make an irrevocable assignment of all or a portion of the credit or may convey the right to the assignment on a form provided by MEGA, which will then issue assignment certificates to the assignee(s).

A taxpayer or assignee that claims a credit and subsequently fails to meet the requirements of the act or any other conditions

established by MEGA in the agreement may, as determined by MEGA, have its credit reduced or terminated or have a percentage of the credit previously claimed added back to the tax liability of the taxpayer in the tax year that the taxpayer or assignee fails to comply. Recapture is reported on Form 4587.

A taxpayer certified to take the polycrystalline silicon credit under MCL 208.1432 is disqualified from taking this credit.

**Line 22:** 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. A taxpayer claiming an assigned MEGA Photovoltaic Technology Credit must attach the assignment certificate to the return. (If the certificate is not attached, the credit will be disallowed.)

### **Brownfield Redevelopment Credit**

The Brownfield Redevelopment Credit encourages businesses to make investment on eligible Michigan property that was used or is currently used for commercial, industrial, public, or residential purposes and is either a facility (environmentally contaminated property), functionally obsolete or blighted.

Prior to April 8, 2008, the credit amount and any unused carryforward of the credit that exceeded the tax liability for the tax year was not refunded, but could be carried forward to offset tax liability in subsequent tax years for ten years or until used up, whichever occurs first. Beginning on and after April 8, 2008, if this credit for the tax year exceeds the qualified taxpayer's tax liability for that tax year, the qualified taxpayer can elect to have the excess refunded at the rate of 85 percent of the excess for the tax year and forgo the remaining 15 percent of the credit and any carryforward.

Complete Form 4584 to claim this credit and elect a refund or carryforward of the resulting overpayment.

The administration of the Brownfield Redevelopment Credit program is assigned to MEGA. For more information on the approval process, contact MEDC at (517) 373-9808.

### **Film Production Credit**

The Michigan Film Office, with the concurrence of the State Treasurer may enter into an agreement with an eligible production company providing the company with a refundable credit against MBT tax liability or against taxes withheld under Chapter 7 of the Michigan Individual Income Tax Act.

To qualify for the credit, an eligible production company must spend at least \$50,000 in Michigan for the development, preproduction, production, or postproduction costs of a State-certified qualified production and must not be delinquent in a tax or other obligation owed to Michigan nor be owned or under common control of an entity that is delinquent.

The credit is equal to:

- 42 percent of direct production expenditures for a State-certified qualified production in a core community in Michigan,
- 40 percent of direct production expenditures for a State-certified qualified production in part of Michigan other than a core community, and
- 30 percent for qualified personnel expenditures.

Work on the qualified production must commence in Michigan within 90 days of agreement date. Direct production expenditures and qualified personnel expenditures incurred prior to approval of an agreement are not eligible for the credit.

For purposes of this credit, a taxpayer may not include any expenditure claimed as a Film Job Training Credit or for which a credit under Section 367 of the Michigan Individual Income Tax Act was claimed by it or another taxpayer.

Upon completion, a taxpayer with an agreement must submit to the Film Office a request for a post-production certification, including a report of direct production expenditures and qualified personnel expenditures for the qualified production audited and certified by an independent certified public accountant. A Post-Production Certificate will be issued verifying the amount of the credit to be claimed once the Film Office is satisfied that expenditure and eligibility requirements are met.

The credit may be assigned in the tax year in which the Post-Production Certificate is issued but such assignment is irrevocable.

For more information, contact the Michigan Film Office at 1-800-477-3456 or visit the Web site at **[www.michiganfilmoffice.org](http://www.michiganfilmoffice.org)**.

**Line 24:** A taxpayer claiming a Film Production Credit must attach the Post-Production Certificate to the return. A taxpayer claiming an assigned Film Production Credit must attach to the return an *MBT Film Credit Assignment* (Form 4589) approved by the Department. (If the certificate or approved assignment form is not attached, the credit will be disallowed.)

**UBGs:** Enter the total amount for this credit claimed by all eligible members and provide the requested post-production certification or Form 4589 for each eligible member.

***Include completed Form 4574 as part of the tax return filing.***