

# 2025 MICHIGAN Business Tax Miscellaneous Nonrefundable Credits

Issued under authority of Public Act 36 of 2007.

Taxpayer Name	Federal Employer Identification Number (FEIN) or TR Number
---------------	--

**PART 1** - If not taking any credits in Part 1, skip to Part 2.

**This credit is no longer available.** - Skip to line 7.

1. This credit is no longer available. Leave this line blank and skip to line 7.....
2. This credit is no longer available. Leave this line blank and skip to line 7.....
3. This credit is no longer available. Leave this line blank and skip to line 7.....

1.	XXXXXXXXXX	00
2.	XXXXXXXXXX	00
3.	XXXXXXXXXX	00

**This credit is no longer available.** - Skip to line 7.

4. This credit is no longer available. Leave this line blank and skip to line 7.....
5. This credit is no longer available. Leave this line blank and skip to line 7.....
6. This credit is no longer available. Leave this line blank and skip to line 7.....

4.	XXXXXXXXXX	00
5.	XXXXXXXXXX	00
6.	XXXXXXXXXX	00

**START-UP BUSINESS CREDIT**

7. Start-Up Business Credit (attach MEDC Certificate).....
8. Recapture of Start-Up Business Credit .....
9. **Start-Up Business Credit.** Subtract line 8 from line 7. Carry to Form 4568, line 15. If less than zero, enter as a negative number.....

7.		00
8.		00
9.		00

**PART 2**

10. Tax from Form 4568, line 19.....

10.		00
-----	--	----

**NEXT ENERGY BUSINESS ACTIVITY CREDIT.** If not claiming, carry amount from line 10 to line 13.

11. Next Energy Business Activity Credit (attach MEDC Certificate) .....
12. **Next Energy Business Activity Credit.** Enter the lesser of line 10 or 11. Carry amount to Form 4568, line 20....
13. Tax After Next Energy Business Activity Credit. Subtract line 12 from line 10.....

11.		00
12.		00
13.		00

**RENAISSANCE ZONE CREDIT.** If not claiming, carry amount from line 13 to line 15.

If claiming, complete and include the *Renaissance Zone Credit Schedule*, Form 4595.

14. **Renaissance Zone Credit.** Amount from Form 4595, line 25b. Carry amount to Form 4568, line 21.....
15. Tax After Renaissance Zone Credit. Subtract line 14 from line 13. If less than zero, enter zero .....

14.		00
15.		00

**HISTORIC PRESERVATION CREDIT.** If not claiming, carry amount from line 15 to line 18.

16. **Historic Preservation Credit** from Form 4584, line 28.....
- 17a. Recapture of Historic Preservation Tax Credit from Form 4584, line 2 .....
- 17b. Historic Preservation Credit Net of Recapture. Subtract line 17a from line 16.  
If less than zero, enter as a negative number. Carry to Form 4568, line 22..... 17b. 00
18. Tax After Historic Preservation Credit. Subtract line 16 from line 15 and add line 17a .....

16.		00
17a.		00
18.		00

**LOW-GRADE HEMATITE CREDIT.** If not claiming, carry amount from line 18 to line 23.

19. Current Year Credit. Multiply \$1.00 by number of long tons of qualified low-grade hematite used .....
20. Unused credit from previous period MBT return.....
21. Total Available Credit. Add lines 19 and 20 .....
22. **Low-Grade Hematite Credit.** Enter the lesser of line 18 or line 21. Carry amount to Form 4568, line 23.....
23. Tax After Low-Grade Hematite Credit. Subtract line 22 from line 18.....
24. Credit Carryforward. If line 21 is greater than line 18, enter the difference..... 24. 00

19.		00
20.		00
21.		00
22.		00
23.		00

**NEW MOTOR VEHICLE DEALER INVENTORY CREDIT.** If not claiming, carry amount from line 23 to line 28.

25. Amount paid to acquire new motor vehicle inventory in the tax year .....
26. Multiply line 25 by 0.25% (0.0025) .....
27. **New Motor Vehicle Dealer Inventory Credit.** Enter lesser of line 23 or line 26. Carry amount to Form 4568, line 24.....
28. Tax After New Motor Vehicle Dealer Inventory Credit. Subtract line 27 from line 23. If less than zero, enter zero .....

25.		00
26.		00
27.		00
28.		00

FEIN or TR Number:

**LARGE FOOD RETAILER CREDIT.** If not claiming, carry amount from line 28 to line 32.

29.	Michigan compensation.....	29.	<input type="text"/>	00
30.	Multiply line 29 by 1% (0.01).....	30.	<input type="text"/>	00
31.	<b>Large Food Retailer Credit.</b> Enter lesser of line 28, line 30, or \$8,500,000. Carry amount to Form 4568, line 25.....	31.	<input type="text"/>	00
32.	Tax After Large Food Retailer Credit. Subtract line 31 from line 28. If less than zero, enter zero.....	32.	<input type="text"/>	00

**MID-SIZE FOOD RETAILER CREDIT.** If not claiming, carry amount from line 32 to line 36.

33.	Michigan compensation.....	33.	<input type="text"/>	00
34.	Multiply line 33 by 0.125% (0.00125).....	34.	<input type="text"/>	00
35.	<b>Mid-size Food Retailer Credit.</b> Enter lesser of line 32, line 34, or \$300,000. Carry amount to Form 4568, line 26.....	35.	<input type="text"/>	00
36.	Tax After Mid-size Food Retailer Credit. Subtract line 35 from line 32. If less than zero, enter zero.....	36.	<input type="text"/>	00

**BOTTLE DEPOSIT ADMINISTRATION CREDIT.** If not claiming, carry amount from line 36 to line 40.

37.	Expenses incurred in compliance with MCL 445.571 - 445.576.....	37.	<input type="text"/>	00
38.	Multiply line 37 by 30.5% (0.305).....	38.	<input type="text"/>	00
39.	<b>Bottle Deposit Administration Credit.</b> Enter the lesser of line 36 or 38. Carry amount to Form 4568, line 27.....	39.	<input type="text"/>	00
40.	Tax After Bottle Deposit Administration Credit. Subtract line 39 from line 36. If less than zero, enter zero.....	40.	<input type="text"/>	00

**MEGA FEDERAL CONTRACT CREDIT.** If not claiming, carry amount from line 40 to line 42.

41.	<b>MEGA Federal Contract Credit</b> from Form 4584, line 37. Carry amount to Form 4568, line 28.....	41.	<input type="text"/>	00
42.	Tax After MEGA Federal Contract Credit. Subtract line 41 from line 40. If less than zero, enter zero.....	42.	<input type="text"/>	00

**INDIVIDUAL OR FAMILY DEVELOPMENT ACCOUNT CREDIT.** If not claiming, carry amount from line 42 to line 48.

43.	Contribution amount from MSHDA certificate (attach).....	43.	<input type="text"/>	00
44.	Current Individual or Family Development Account (IFDA) Credit. Multiply amount on line 43 by 75% (0.75).....	44.	<input type="text"/>	00
45.	Unused credit from previous period MBT return.....	45.	<input type="text"/>	00
46.	Total Available Credit. Add lines 44 and 45.....	46.	<input type="text"/>	00
47.	<b>IFDA Credit.</b> Enter the lesser of line 42 or 46. Carry to Form 4568, line 29.....	47.	<input type="text"/>	00
48.	Tax After IFDA Credit. Subtract line 47 from line 42. If less than zero, enter zero.....	48.	<input type="text"/>	00
49.	Credit Carryforward. If line 46 is greater than line 42, enter the difference.....	49.	<input type="text"/>	00

**BONUS DEPRECIATION CREDIT UNUSED CARRYFORWARD.** If not claiming, carry amount from line 48 to line 52.

50.	Unused credit from previous MBT return.....	50.	<input type="text"/>	00
51.	<b>Bonus Depreciation Credit.</b> Enter the lesser of line 48 or line 50. Carry to Form 4568, line 30.....	51.	<input type="text"/>	00
52.	Tax After Bonus Depreciation Credit. Subtract line 51 from line 48. If less than zero, enter zero.....	52.	<input type="text"/>	00
53.	Credit Carryforward. If line 50 is greater than line 48, enter the difference.....	53.	<input type="text"/>	00

**INTERNATIONAL AUTO SHOW CREDIT.** If not claiming, carry amount from line 52 to line 55.

54.	<b>International Auto Show Credit.</b> Enter the lesser of line 52 or \$250,000. Carry to Form 4568, line 31.....	54.	<input type="text"/>	00
55.	Tax After International Auto Show Credit. Subtract line 54 from line 52.....	55.	<input type="text"/>	00

**BROWNFIELD REDEVELOPMENT CREDIT.** If not claiming, carry amount from line 55 to line 57.

56.	<b>Brownfield Redevelopment Credit</b> from Form 4584, line 55. Carry amount to Form 4568, line 32.....	56.	<input type="text"/>	00
57.	Tax After Brownfield Redevelopment Credit. Subtract line 56 from line 55. If less than zero, enter zero.....	57.	<input type="text"/>	00

**PRIVATE EQUITY FUND CREDIT.** If not claiming, carry amount from line 57 to line 62.

58.	Total activity of fund manager conducted in Michigan in the tax year.....	58.	<input type="text"/>	00
59.	Total activity of fund manager conducted everywhere in the tax year.....	59.	<input type="text"/>	00
60.	Credit percentage. Divide line 58 by line 59.....	60.	<input type="text"/>	%
61.	<b>Private Equity Fund Credit.</b> Multiply line 57 by line 60. Carry amount to Form 4568, line 33.....	61.	<input type="text"/>	00
62.	Tax After Private Equity Fund Credit. Subtract line 61 from line 57. If less than zero, enter zero.....	62.	<input type="text"/>	00

**FILM JOB TRAINING CREDIT.** If not claiming, carry amount from line 62 to line 67.

63.	Amount from <i>Qualified Job Training Expenditure Certificate</i> provided by Michigan Film Office (attach).....	63.	<input type="text"/>	00
64.	Unused credit from previous period MBT return.....	64.	<input type="text"/>	00
65.	Total Available Credit. Add lines 63 and 64.....	65.	<input type="text"/>	00
66.	<b>Film Job Training Credit.</b> Enter the lesser of line 62 or line 65. Carry amount to Form 4568, line 34.....	66.	<input type="text"/>	00
67.	Tax After Film Job Training Credit. Subtract line 66 from line 62. If less than zero, enter zero.....	67.	<input type="text"/>	00
68.	Credit Carryforward. If line 65 is greater than line 62, enter the difference.....	68.	<input type="text"/>	00

FEIN or TR Number:

**FILM INFRASTRUCTURE CREDIT.** If not claiming, carry amount from line 67 to line 73.

69.	Amount from <i>Investment Expenditure Certificate</i> provided by MI Film Office (attach) or assigned credit amount .	69.	<input type="text"/>	<input type="text" value="00"/>
70.	Unused credit from previous period MBT return.....	70.	<input type="text"/>	<input type="text" value="00"/>
71.	Total Available Credit. Add lines 69 and 70 .....	71.	<input type="text"/>	<input type="text" value="00"/>
72.	<b>Film Infrastructure Credit.</b> Enter the lesser of line 67 or line 71. Carry amount to Form 4568, line 35.....	72.	<input type="text"/>	<input type="text" value="00"/>
73.	Tax After Film Infrastructure Credit. Subtract line 72 from line 67. If less than zero, enter zero.....	73.	<input type="text"/>	<input type="text" value="00"/>
74.	Credit Carryforward. If line 71 is greater than line 67, enter the difference.....	74.	<input type="text" value="00"/>	<input type="text" value="00"/>

**MEGA PLUG-IN TRACTION BATTERY MANUFACTURING CREDIT.** If not claiming, carry amount from line 73 to line 76.

75.	<b>MEGA Plug-In Traction Battery Manufacturing Credit</b> from Form 4584, line 64. Carry amount to Form 4568, line 36.....	75.	<input type="text"/>	<input type="text" value="00"/>
76.	Tax After MEGA Plug-In Traction Battery Manufacturing Credit. Subtract line 75 from line 73. If less than zero, enter zero .....	76.	<input type="text"/>	<input type="text" value="00"/>

**ANCHOR COMPANY PAYROLL CREDIT.** If not claiming, carry amount from line 76 to line 78.

77.	<b>Anchor Company Payroll Credit</b> from Form 4584, line 72. Carry amount to Form 4568, line 37 .....	77.	<input type="text"/>	<input type="text" value="00"/>
78.	Tax After Anchor Company Payroll Credit. Subtract line 77 from line 76. If less than zero, enter zero.....	78.	<input type="text"/>	<input type="text" value="00"/>

**ANCHOR COMPANY TAXABLE VALUE CREDIT.** If not claiming, carry amount from line 78 to line 80.

79.	<b>Anchor Company Taxable Value Credit</b> from Form 4584, line 80. Carry amount to Form 4568, line 38.....	79.	<input type="text"/>	<input type="text" value="00"/>
80.	Tax After Anchor Company Taxable Value Credit. Subtract line 79 from line 78. If less than zero, enter zero.....	80.	<input type="text"/>	<input type="text" value="00"/>

**MEGA POLY-SILICON ENERGY COST CREDIT AND MISCELLANEOUS MEGA BATTERY CREDITS.**

If not claiming, carry amount from line 80 to line 82.

81.	<b>MEGA Poly-Silicon Energy Cost Credit and Miscellaneous MEGA Battery Credits</b> from Form 4584, line 88. Carry amount to Form 4568, line 39.....	81.	<input type="text"/>	<input type="text" value="00"/>
82.	Tax After Miscellaneous MEGA Battery Credit. Subtract line 81 from line 80. If less than zero, enter zero.....	82.	<input type="text"/>	<input type="text" value="00"/>