



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

REVENUE ADMINISTRATIVE BULLETIN 2012 - 6

Approved: October 11, 2012

List of Certified Education Foundations for Tax Year 2012
Michigan Business Tax Credit

RAB 2012-6. This bulletin lists the names, addresses, and telephone numbers of education foundations that have been certified by the Michigan Department of Treasury for tax year 2012 in accordance with Section 425, MCL 208.1425(b), of the Michigan Business Tax Act (MBTA). Qualifying business taxpayers who elect to file returns under the MBTA for tax year 2012 (MCL 208.1500), instead of the Income Tax Act, are eligible to take a credit for contributions made to endowment funds held by education foundations listed here.

Certified Education Foundations for Tax Year 2012

A taxpayer who makes a contribution to a certified education foundation may claim a credit against the MBT liability equal to 50 percent of the taxpayer's contribution, \$5,000.00, or 5 percent of the tax liability, whichever is less. This is a non-refundable credit.

Listed below are the education foundations that have been certified by the Michigan Department of Treasury for tax year 2012.

Ann Arbor Public Schools Educational Foundation
2555 South State Street
Ann Arbor, MI 48104
(734) 994-1969

Lansing Educational Advancement Foundation
2901 Wabash Road
Lansing, MI 48910
(517) 887-1175