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DEPARTMENT OF TREASURY  
LANSING

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## REVENUE ADMINISTRATIVE BULLETIN 2014-1

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### LIST OF CERTIFIED EDUCATION FOUNDATIONS FOR TAX YEAR 2013 MICHIGAN BUSINESS TAX CREDIT

**RAB 2014-1.** 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 2013 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 2013 (MCL 208.1500) instead of the Income Tax Act are eligible to take a credit for contributions made to endowment funds held by the education foundations listed here.

#### Certified Education Foundations for Tax Year 2013

A taxpayer that 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 2013.

East Grand Rapids Schools Foundation  
2915 Hall Street SE  
East Grand Rapids, MI 49506  
(616) 235-3535

Lansing Educational Advancement Foundation  
2901 Wabash Road  
Lansing, MI 48910  
(517) 755-3177

Rochester Community Schools Foundation  
501 West University Drive  
Rochester, MI 48307  
(248) 726-3127