



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

**REVENUE ADMINISTRATIVE BULLETIN 2018-11**

Approved: May 16, 2018

**LIST OF CERTIFIED EDUCATION FOUNDATION FOR TAX YEAR 2017  
MICHIGAN BUSINESS TAX CREDIT**

**RAB 2018-11.** This bulletin lists the name, address, and telephone number of the education foundation that has been certified by the Michigan Department of Treasury for tax year 2017 in accordance with Section 1425, of the Michigan Business Tax Act (MBTA). Qualifying business taxpayers who elect to file returns under the MBTA for tax year 2017 (MCL 208.1500) instead of under the Income Tax Act are eligible to take a credit for contributions made to endowment funds held by the education foundation listed here.

**Certified Education Foundation for Tax Year 2017**

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 is the education foundation that was certified by the Michigan Department of Treasury for tax year 2017.

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