



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

R. KEVIN CLINTON  
STATE TREASURER

**REVENUE ADMINISTRATIVE BULLETIN 2015-5**

Approved: March 27, 2015

**LIST OF CERTIFIED EDUCATION FOUNDATIONS FOR TAX YEAR 2014  
MICHIGAN BUSINESS TAX CREDIT**

**RAB 2015-5.** 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 2014 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 2014 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 2014**

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 2014.

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