Provided that a project is completed in the timeline awarded, a qualified taxpayer may claim a Brownfield Michigan Business Tax (MBT) Credit against their MBT liability if the qualified taxpayer has a pre-approval letter issued after December 31, 2007 and before January 1, 2012, or that has received a pre-approval letter prior to January 1, 2008 under section 38g of former 1975 PA 228.

Only qualified taxpayers identified in the pre-approval letter, or previously identified as an unknown lessee that made eligible investment, may claim a Brownfield MBT Credit. Investment made by any other taxpayer is not eligible for credit. Once a Certificate of Completion has been issued, no additional Brownfield MBT Credit is available for the project.

For projects approved **prior** to April 8, 2008, eligible investment allows for limited soft costs, as well as hard costs associated to any demolition, construction, restoration, alteration, renovation, or improvement of buildings or site improvements on eligible property and the addition of machinery, equipment, and fixtures.

For projects approved **after** April 8, 2008, eligible investment includes only hard costs associated to any demolition, construction, restoration, alteration, renovation or improvement of buildings or site improvements on eligible property and the addition of machinery, equipment and fixtures. The **only** soft costs allowed are architectural and engineering fees.

Only non-reimbursed eligible investment may be included. Any eligible investment that is covered as an eligible activity under: (1) an approved Brownfield Plan for local only tax increment revenue capture, or; (2) an approved MEGA Act 381 Work Plan for state and local tax increment revenue capture and reimbursed by any tax increment financing (TIF) plan or otherwise reimbursed or subsidized is NOT Eligible Investment for Brownfield MBT Credit.

**REQUIREMENTS FOR PROJECT COMPLETION REVIEW:**

* Completed “Request for Certificate of Completion” Form, signed and dated by the designated representative and/or all qualified taxpayers.
* Copy of the valid certificate of occupancy showing that the property has passed all relevant inspections (if applicable).
* Detailed accounting of the project costs, including a list of invoices paid. Only account for eligible investment made after the date identified in the pre-approval letter supporting the project.
* Please **identify any related parties** involved in the project. If the contractor is a related party, submit subcontractor draw requests and/or detailed invoices from the subcontractors.
* Fully executed copy of the American Institute of Arts (AIA) or comparable format (general contractor) first and final draw requests.
* If at the time of the approval, the qualified taxpayer identified was eligible based on an agreement to purchase or lease, provide a recorded warranty deed or lease.
* If appropriate, a detailed calculation for the cost of leased equipment reported as eligible investment. A calculation is estimated at the time the lease is entered into and by using the cost as if the property were purchased minus the lessor’s estimate of the market value at the end of the lease.
* If identifying a previously unknown lessee, purchaser, or lessee as a qualified taxpayer, provide a recorded warranty deed or lease as documentation of each qualified taxpayer’s status as an owner or lessee of the eligible property when the eligible investment was made.
* Copy of the MEDC’s or Department of Treasury’s letter approving an amendment of the project (if applicable).
* Any referenced administrative fee due per the pre-approval letter (if applicable). Checks should be made payable to the “Michigan Strategic Fund”.
* Electronic photos (both before and after project completion). Please include on either a CD or flash drive.
* Completed “Request for Credit Assignment” form, if the credits are planned to be assigned after issued. **Please note**, tax credits can NOT be assigned across tax years. Note of possible assignment **must be made** during the application for Certificate of Completion process, or assignment will not be guaranteed.
* Any other necessary information upon request.

Upon verification that the project has been completed, a Brownfield MBT Credit Certificate of Completion for each qualified taxpayer will be mailed to the designated representative identified in this form. Be certain to verify the entity name and Employer Identification Number (EIN) of each qualified taxpayer is valid.

**SUBMISSION OF REQUEST:**

*Submit the request form and required attachments to:*

Michigan Strategic Fund

Michigan Economic Development Corporation

Attn: Brownfield Program

300 North Washington Square

Lansing, Michigan 48913

|  |  |  |  |
| --- | --- | --- | --- |
| **Project Name**  (*from original Part II Application*) | **Eligible Property Address**  (Street/City, State, Zip)  (*from original Part II Application*) | **Project Completion Date** | **Assigned Project Number**  (*from pre-approval letter*) |
|  |  |  |  |

**QUALIFIED TAXPAYER/UNKNOWN LESSEE INFORMATION**

|  |  |  |
| --- | --- | --- |
| **Qualified Taxpayer #1** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |
|  |  | |
| **Qualified Taxpayer #2** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |
|  |  | |
| **Qualified Taxpayer #3** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |

|  |  |  |
| --- | --- | --- |
| **Qualified Taxpayer #4** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |
|  |  | |
| **Qualified Taxpayer #5** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |
|  |  | |
| **Qualified Taxpayer #6** | 1. Qualified Taxpayer Legal Name (*business entity to receive tax credit*) | 2. Employer Tax Identification Number (EIN) |
|  |  |
| Tax Year End | 3. Organization Type (check one) |
|  | Individual  Limited Liability Company or Corporation  Professional Corporation  S Corporation  Other Corporation  Partnership/LLC Partnership  Fiduciary |
| Address (Street/P.O. Box/City, State, Zip) |
|  |
| 4. Is this Qualified Taxpayer an Unknown Lessee?  Yes  No |
| 5. Did you own or lease the Eligible Property at the time that the Eligible Investment was made? If “yes”, check the selection that applies. If “no”, you are not a Qualified Taxpayer and are not eligible for this credit. Documentation verifying ownership or lessee status must be attached. | |
| Own  Lease Date of Ownership/Lease: From       to | |
| 6. Has the Michigan Department of Environmental Quality ever sued or issued a unilateral order to you pursuant to Article 201 of the Natural Resources and Environmental Protection Act to compel response activity on or to the Eligible Property, or expended any state funds for response activity on or to the Eligible Property and demanded reimbursement for those expenditures from you? | |
| No  Yes (If “yes”, you are not a Qualified Taxpayer and are not eligible for this credit) | |

**MULTIPHASE PROJECTS**

A multiphase project is a project that has more than one component, each of which can be completed separately. If a project has been previously approved as a multiphase project, when each component of the project is completed, a taxpayer may request a Component Certificate of Completion prior to the completion of the entire project and assign the component credit at that time.

|  |  |  |
| --- | --- | --- |
| Is this an approved multiphase project as defined in the pre-approval letter and application? | No | Yes – This request is the       phase of       total phases |
| Have Component Certificate(s) of Completion been issued previously? | No | Yes – Attach copies of previous Component Certificates |

**ELIGIBLE INVESTMENT & BROWNFIELD CREDIT SUMMARY**

If there is more than one qualified taxpayer, this section should be completed by the designated representative identified on the Brownfield MBT Credit Application – Part II. The designated representative determines when the project is complete and how the Brownfield MBT Credit will be distributed among the qualified taxpayers. **(*Double click the table below to enter data using Excel*):**



\*If the eligible investment for which a Brownfield MBT Credit was intended for the addition of personal property, and that personal property is sold, disposed of, or transferred to another location, the qualified taxpayer that sold, disposed of, or transferred the personal property is responsible for the recapture of the Brownfield MBT Credit. The recapture is not the responsibility of the assignee of the Brownfield MBT Credit (MCL 20831437 (19)).

\*\* The addition of leased equipment, machinery or fixtures qualifies as eligible investment, provided the lease has a minimum term of 10 years or is for the expected useful life of the property. The amount of the cost of leased equipment to be used for the Brownfield MBT Credit is calculated by using the cost as if the property were purchased minus the lessor’s estimate of the market value at the end of the lease. This cost must be determined at the time the lease is entered into, and the information must be supplied to the MSF as part of the documentation when an application is made to receive a Certificate of Completion.

\*\*\* If the total “Brownfield MBT Credit Request” box displays “TOO MUCH”, the requested total exceeds the allowable Brownfield MBT Credit amount identified in the pre-approval letter. Re-enter the appropriate amount until the maximum Brownfield MBT Credit value is reached.

**GENERAL PROJECT INFORMATION**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Project Description** – Provide a description of the completed project and describe in detail any changes that have been made to the project since the Brownfield MBT or SBT Credit Application was submitted and approved. If a request to amend the project was filed and approved, attach a copy of the letter approving the Brownfield MBT Credit Amendment Application. | | | | | | |
|  | | | | | | |
| **PROJECT DETAILS** | | | | | | |
| Manufacturing | Jobs Created |  | Jobs Retained |  | Average Hourly Wage |  |
| Commercial/Retail | Jobs Created |  | Square Footage |  | Average Hourly Wage |  |
| Housing | Type of Units |  | Number of Units |  | Rental or Purchase Price |  |
| Other (explain) |  | | | | | |
| How do the types and number of jobs impacted as a result of the project differ from those reported on the Brownfield MBT or SBT Credit Application? | | | | | | |
|  | | | | | | |
| How does the types and cost of investment differ from that reported on the Brownfield MBT or SBT Credit Application? | | | | | | |
|  | | | | | | |
| Did the project involve a move from another location in this state as a result of the eligible investment? | | | | | | |
| No | Yes | If “yes” – Identify the property vacated, whether there is a new owner, if you have clean-up responsibility, and why the former location will not become blighted or functionally obsolete. | | | | |
|  | | | | | | |
| Was eligible investment on the eligible property started before the date of the pre-approval letter? | | | | | | |
| No | Yes | If “yes” – The date eligible investment began was on      . Attached a detailed list of the investments made before that date. | | | | |

**QUALIFIED TAXPAYER(S) CERTIFICATION**

I (we) state the following: a) the eligible investments were made by the approved qualified taxpayer(s) after the date identified in the pre-approval letter; b) the eligible investment made by the qualified taxpayer(s) has not been and is not subject to reimbursement from any other source; and c) the project for which this request is submitted has been completed as approved by the MSF and as described in the Brownfield MBT Credit pre-approval application. In addition, a valid Certificate of Occupancy (if applicable) has been issued by local authorities for the project.

The individual identified below is authorized to act as the designated representative for this project. I (we) further authorize the MSF to discuss the specifics of this project with the designated representative, if that person is different than the qualified taxpayer.

I (we) certify that I am (we are) a qualified taxpayer and that the information contained in this Request for Certificate of Completion and all attachments is true and correct to the best of my (our) knowledge. I (we) understand that the information provided in this application is subject to audit and verification by the Michigan Department of Treasury and/or MSF or its designee, and that any error may result in a requirement to repay all, or a portion of the Brownfield MBT Credit, including interest and penalty, as well as any additional remedies available to the MSF or Michigan Department of Treasury.

|  |  |  |  |
| --- | --- | --- | --- |
| Signature of Qualified Taxpayer 1 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |
| Signature of Qualified Taxpayer 2 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |
| Signature of Qualified Taxpayer 3 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |
| Signature of Qualified Taxpayer 4 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |
| Signature of Qualified Taxpayer 5 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |
| Signature of Qualified Taxpayer 6 | Name, Title & Company | Phone Number | Date |
|  |  |  |  |

**DESIGNATED REPRESENTATIVE CERTIFICATION**

I have been authorized by the qualified taxpayer(s) for this project, to serve as their designated representative and if necessary, to determine how the Brownfield MBT Credits earned for the project shall be allocated among the multiple qualified taxpayers if there are cost overruns at the completion of the project. If Brownfield MBT Credit Certificate(s) are sent to me, I agree to be responsible for delivering them to the appropriate qualified taxpayer/assignee.

I certify that: a) the information contained in this request and attachments submitted are true and correct to the best of my knowledge; b) the eligible investments were made by the qualified taxpayer(s) after the date of the pre-approval letter; c) the eligible investment made by the qualified taxpayer(s) has not been, and is not subject to reimbursement from any other source; and d) the project for which this request is submitted has been completed as approved by the MSF and as described in the Brownfield MBT Credit pre-approval application. In addition, a valid Certificate of Occupancy (if applicable) has been issued by local authorities for the project.

|  |  |
| --- | --- |
| Signature of Designated Representative | Date |
|  |  |
| Printed Name | Title |
|  |  |
| Address | Phone & Email Address |
|  |  |