206.251.amended[2] Credit for taxes withheld; election to treat as total tax.
Sec. 251. (1) The amount withheld under section 703 shall be allowed to the recipient of the compensation as a credit against the tax imposed on him or her by this part.
(2) The amount so withheld during any calendar year shall be allowed as a credit for the taxable year beginning in such calendar year. If more than 1 taxable year begins in a calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.