RICK SNYDER

GOVERNOR



STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

R. KEVIN CLINTON STATE TREASURER

REVENUE ADMINISTRATIVE BULLETIN 2014-2

Approved: January 7, 2014

LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR 2013 MICHIGAN BUSINESS TAX CREDIT

RAB 2014-2. This bulletin lists the names, addresses and phone numbers of the community foundations certified by the Department of Treasury for tax year 2013 in accordance with Section 1425 of the Michigan Business Tax Act (MCL 208.1425). Qualifying business taxpayers that elect to file returns under the MBTA for tax year 2013 (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 community foundations listed here. The individual income tax credit formerly available to taxpayers who made contributions to endowment funds held by certified community foundations is no longer available; it was repealed by 2011 PA 38.

Certified Community Foundations for Tax Year 2013

A taxpayer that makes a contribution to a certified community 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 community foundations that have been certified by the Department of Treasury for tax year 2013. A number of the larger community foundations manage the funds of smaller community foundations. The smaller community foundations, known as geographic affiliate funds, are listed under the managing community foundation. Donations made to a geographic affiliate fund must be claimed by using the managing community foundation's code listed on the appropriate tax form. No other applications for certification will be accepted for tax year 2013.

Albion Community Foundation P.O. Box 156 Albion, MI 49224 517-629-3349

Barry Community Foundation 231 South Broadway Street Hastings, MI 49058 269-945-0526 *geographic affiliate funds:* Thornapple Area Enrichment Fund Battle Creek Community Foundation 34 West Jackson, One Riverwalk Centre Battle Creek, MI 49017 269-962-2181

> *geographic affiliate funds:* Athens Area Community Foundation Homer Area Community Foundation Springfield Community Foundation

Bay Area Community Foundation 1000 Adams Street, Suite 200 Bay City, MI 48708 989-893-4438 *geographic affiliate fund:* Arenac County Fund

Berrien Community Foundation 2900 South State, Suite 2E St. Joseph, MI 49085 269-983-3486

Canton Community Foundation 50430 School House Road, Suite 200 Canton, MI 48187 734-495-1200

Capital Region Community Foundation 330 Marshall Street, Suite 300 Lansing, MI 48912 517-272-2870

geographic affiliate fund: City of East Lansing Fund DeWitt Area Community Fund Eaton County Community Foundation Lansing Fund Leslie Community Fund Meridian Township Fund Ovid-Elsie Community Fund St. Johns Area Community Fund Williamston Area Beautification Fund

Central Montcalm Community Foundation P.O. Box 186 Sidney, MI 48885 989-328-6101 Charlevoix County Community Foundation 507 West Water Street P.O. Box 718 East Jordan, MI 49727 231 536-2440

Community Foundation for Muskegon County 425 West Western Avenue, Suite 200 Muskegon, MI 49440 231-722-4538

geographic affiliate funds: Community Foundation for Mason County Community Foundation for Oceana County Manistee County Community Foundation

Community Foundation for Northeast Michigan 111 Water Street Alpena, MI 49707 989-354-6881 geographic affiliate funds:

Iosco County Community Foundation North Central Michigan Community Foundation Straits Area Community Foundation

Community Foundation of Greater Flint 500 South Saginaw Street, Suite 200 Flint, MI 48502 810-767-8270

> geographic affiliate funds: Clio Area Community Fund Davison Community Fund Fenton Community Fund Flushing Community Fund Grand Blanc Community Fund

Community Foundation of the Holland/Zeeland Area 70 West 8th Street, Suite 100 Holland, MI 49423 616-396-6590

Community Foundation of Monroe County 28 South Macomb Street Monroe, MI 48161 734-242-1976 *geographic affiliate funds:* Greater Milan Area Community Foundation Community Foundation of St. Clair County 516 McMorran Boulevard Port Huron, MI 48060 810-984-4761

Dickinson Area Community Foundation 333 South Stephenson, Suite 204 Iron Mountain, MI 49801 906-774-3131 geographic affiliate funds:

Crystal Falls Area Community Fund Norway Area Community Foundation

Four County Community Foundation 231 East Clair Street Almont, MI 48003 810-798-0909

Fremont Area Community Foundation 4424 West 48th Street, P.O. Box B Fremont, MI 49412 231-924-5350

> geographic affiliate funds: Lake County Community Foundation Mecosta County Community Foundation Osceola County Community Foundation

Grand Haven Area Community Foundation One South Harbor Drive Grand Haven, MI 49417 616-842-6378

geographic affiliate funds: Allendale Area Community Foundation Coopersville Area Community Foundation

Grand Rapids Community Foundation 184 Oakes Street SW Grand Rapids, MI 49503 616-454-1751 geographic affiliate funds: Cascade Community Foundation East Grand Rapids Community Foundation Fund Ionia County Community Foundation Lowell Area Community Fund Southeast Ottawa Community Foundation Sparta Community Foundation

Wyoming Community Foundation

Grand Traverse Regional Community Foundation 250 East Front Street, Suite 310 Traverse City, MI 49684 231-935-4066

Greenville Area Community Foundation 101 North Lafayette Street Greenville, MI 48838 616-754-2640 *geographic affiliate funds:* Lakeview Area Community Fund Montcalm Panhandle Community Fund

Hillsdale County Community Foundation P.O. Box 276 Hillsdale, MI 49242 517-439-5101

Huron County Community Foundation P.O. Box 56 Bad Axe, MI 48413 989-269-2850

Jackson Community Foundation One Jackson Square, Suite 308 Jackson, MI 49201 517-787-1321

Kalamazoo Community Foundation 151 South Rose Street, Suite 332 Kalamazoo, MI 49007 269-381-4416 *geographic affiliate funds:* Covert Township Community Fund

Keweenaw Community Foundation 236 Quincy Street Hancock, MI 49930 906-482-9673

Lapeer County Community Foundation 264 Cedar Street Lapeer, Michigan 48446 810-664-4470 Leelanau Township Community Foundation 104 Wing Street, P.O. Box 818 Northport, MI 49670 231-386-9000

Lenawee Community Foundation 603 North Evans Street P.O. Box 142 Tecumseh, MI 49286 517-423-1729

Livonia Community Foundation 33300 Five Mile Road, Suite 105 Livonia, MI 48154 734-421-2285

Mackinac Island Community Foundation 1391 Hoban Street Mackinac Island, MI 49757 906-847-3701

Marshall Community Foundation 124 West Michigan Avenue Marshall, MI 49068 269-781-2273

Michigan Gateway Community Foundation 111 Days Avenue Buchanan, MI 49107 269-695-3521

Mt. Pleasant Area Community Foundation P.O. Box 1283 Mt. Pleasant, MI 48804 989-773-7322

North Woodward Community Foundation 1120 East Long Lake Road, Suite 205 Troy, MI 48085 248-740-7600

Petoskey-Harbor Springs Area Community Foundation 616 Petoskey Street, Suite 300 Petoskey, MI 49770 231-348-5820 Roscommon County Community Foundation 701 Lake Street P.O. Box 824 Roscommon, MI 48653 989-275-3112

Sanilac County Community Foundation 47 Austin Street, P.O. Box 307 Sandusky, MI 48471 810-648-4931

Shiawassee Community Foundation 1350 East Main Street, Suite 206 Owosso, MI 48867 989-725-1093

Sturgis Area Community Foundation 310 North Franks Avenue Sturgis, MI 49091 269-659-8508 *geographic affiliate funds:* Constantine Area Community Foundation

White Pigeon Area Community Foundation

Three Rivers Area Community Foundation P.O. Box 453 Three Rivers, MI 49093 269-279-7402

Tuscola County Community Foundation 317 South State Street, P.O. Box 534 Caro, MI 48723 989-673-8223

geographic affiliate funds: Cass City Booster's Club Greater Millington Area Fund