



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

R. KEVIN CLINTON  
STATE TREASURER

## REVENUE ADMINISTRATIVE BULLETIN 2015 - 4

Approved: March 27, 2015

### LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR 2014 MICHIGAN BUSINESS TAX CREDIT

**RAB 2015-4.** This bulletin lists the names, addresses, and telephone numbers of the community foundations certified by the Department of Treasury for tax year 2014 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 2014 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who made contributions to endowment funds held by certified community foundations is no longer available; it was repealed by 2011 PA 38.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 2014

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 2014. 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 on the appropriate tax form. No other applications for certification will be accepted for tax year 2014.

Allegan County Community Foundation  
524 Marshall Street  
Allegan, MI 49010  
(269) 673-8344

Battle Creek Community Foundation  
34 West Jackson Street  
Battle Creek, MI 49017  
(269) 962-2181

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

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

Capital Region Community Foundation  
330 Marshall Street, Suite 300  
Lansing, MI 48823  
(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  
100 North Ripley Street  
Suite F  
Alpena, MI 49707  
(989) 354-6881

*geographic affiliate funds:*

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

Four County Community Foundation  
231 East St. Clair  
Almont, MI 48003  
(810) 798-0909

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

Grand Rapids Community Foundation  
185 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

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

Huron County Community Foundation  
1160 South Van Dyke  
Bad Axe, MI 48413  
(989) 269-2850

Lapeer County Community Foundation  
264 Cedar Street  
Lapeer, MI 48446  
(810) 664-4470

Livonia Community Foundation  
33300 Five Mile Road  
Suite 105  
Livonia, MI 48154  
(734) 421-5055

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

Midland Area Community Foundation  
76 Ashman Circle  
Midland, MI 48640  
(989) 839-8661

Roscommon County Community Foundation  
701 Lake Street  
Roscommon, MI 48653  
(989) 275-3112

Sanilac County Community Foundation  
47 Austin Street, P.O. Box 307  
Sandusky, MI 48471  
(810) 648-3634

Shiawassee Community Foundation  
217 North Washington  
Suite 104  
Owosso, MI 48867  
(989) 725-1093