

## STATE OF MICHIGAN



JOHN ENGLER, Governor

## DEPARTMENT OF TREASURY

TREASURY BUILDING, P.O. BOX 15128, LANSING, MICHIGAN 48901

DOUGLAS B. ROBERTS, State Treasurer

## REVENUE ADMINISTRATIVE BULLETIN 1993-11

Approved: July 26, 1993

AVAILABILITY OF COMMUNITY FOUNDATION TAX CREDIT FOR TAX YEAR  
1993 AND LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR  
1993 - SINGLE BUSINESS TAX CREDIT AND INCOME TAX CREDIT

RAB-93-11. This bulletin announces the availability of the community foundation tax credit for tax year 1993. In addition, this bulletin lists the names, addresses and phone numbers of the community foundations that have been certified by the Treasury Department for tax year 1993 in accordance with section 38c of the Single Business Tax Act and section 261 of the Income Tax Act, as last amended by Public Act 170 of 1991 and Public Act 171 of 1991.

Availability of Tax Credit

The community foundation tax credit statute states that the credit does not apply in a tax year for which the aggregate amount of the credit claimed by all taxpayers for all prior tax years exceeds \$6 million.

The Treasury Department has determined that the \$6 million cap has not been exceeded in prior tax years. Accordingly, the tax credit will be available in tax year 1993.

Certified Community Foundations for Tax Year 1993

Contributions to a certified community foundation may be eligible for the tax credit described in Revenue Administrative Bulletin 1992-2.

Listed below are the community foundations that have been certified by the Treasury Department for tax year 1993. No other applications for certification will be accepted for tax year 1993.

Albion Civic Foundation  
P.O. Box 156  
Albion, Michigan 49224  
(517) 629-3349

Battle Creek Community Foundation  
One Riverwalk Centre  
34 W. Jackson Street  
Battle Creek, Michigan 49017-3505  
(616) 962-2181

Ann Arbor Area Community  
Foundation  
121 W. Washington, Suite 400  
Ann Arbor, Michigan 48104  
(313) 663-0401

Bay Area Community Foundation  
809 Saginaw Street  
Bay City, Michigan 48708  
(517) 893-4438

Berrien Community Foundation, Inc.  
P.O. Box 92, 515 Ship Street  
Suite A-4  
St. Joseph, Michigan 49085  
(616) 983-3304

Branch County Community Foundation  
16 N. Clay Street  
Coldwater, Michigan 49036  
(517) 278-4517

Cadillac Area Community Foundation  
107 N. Mitchell Street  
P.O. Box 102  
Cadillac, Michigan 49601  
(616) 775-9911

Capital Region Community  
Foundation  
300 N. Washington Square, #104  
Lansing, Michigan 48933-1233  
(517) 485-1630

Charlevoix County Community  
Foundation  
203 Main Street  
East Jordan, Michigan 49727  
(616) 536-2440

Colon Foundation  
119 S. Blackstone Avenue  
Colon, Michigan 49040  
(616) 432-4155

Community Foundation for Delta  
County, Michigan  
230 Ludington Street  
Escanaba, Michigan 49289  
(906) 786-2192

Community Foundation for Northeast  
Michigan  
150-B North State Avenue  
P.O. Box 282  
Alpena, Michigan 49707  
(517) 354-6881

Community Foundation for  
Southeastern Michigan  
333 W. Fort Street, Suite 2010  
Detroit, Michigan 48226  
(313) 961-6675

Community Foundation of Greater  
Flint  
432 N. Saginaw Street, Suite 410  
Flint, Michigan 48502-2013  
(313) 767-8270

Community Foundation of Monroe  
County  
105 E. Front Street  
P.O. Box 627  
Monroe, Michigan 48161  
(313) 242-1976

Community Foundation of St. Clair  
County  
P.O. Box 610346  
Port Huron, Michigan 48061-0346  
(313) 984-4761

Four County Foundation  
155 Rawles Street  
P.O. Box 118  
Romeo, Michigan 48065  
(313) 752-4484

Fremont Area Foundation  
108 South Stewart Street  
Fremont, Michigan 49412  
(616) 924-5350

Grand Haven Area Community  
Foundation, Inc.  
One South Harbor Drive  
Grand Haven, Michigan 49417  
(616) 842-6378

Grand Rapids Foundation  
209-C Waters Building  
161 Ottawa NW  
Grand Rapids, Michigan 49503-2703  
(616) 454-1751

Grand Traverse Regional Community  
Foundation  
115 Park Street  
Traverse City, Michigan 49684  
(616) 935-4066

Greater Frankenmuth Area Community  
Foundation  
300 Center Avenue, P.O. Box 2040  
Bay City, Michigan 48707  
(517) 894-9282

Greater Rochester Area Community  
Foundation  
71 Walnut Blvd., Suite 110  
P.O. Box 431  
Rochester, Michigan 48308  
(313) 651-0963

Greenville Area Foundation  
411 S. Lafayette Street  
Greenville, Michigan 48838  
(616) 754-5645

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

Holland Community Foundation  
1 West 8th Street  
Holland, Michigan 49423  
(616) 396-6590

Jackson Community Foundation  
230 W. Michigan Avenue  
Jackson, Michigan 49201  
(517) 787-1321

Kalamazoo Foundation  
151 South Rose Street, Suite 332  
Kalamazoo, Michigan 49007  
(616) 381-4416

Leelanau Township Foundation, Inc.  
The Depot  
Northport, Michigan 49670  
(616) 386-5341

Ludington Area Foundation  
P.O. Box 160  
Ludington, Michigan 49431  
(616) 845-0326

Manistee County Foundation, Inc.  
375 River Street, Suite 205  
Manistee, Michigan 49660  
(616) 723-4325

Marquette Community Foundation  
P.O. Box 185  
Marquette, Michigan 49855-0185  
(906) 226-7666

Marshall Community Foundation  
126 W. Michigan Avenue, Suite 202  
Marshall, Michigan 49068  
(616) 781-2273

Midland Foundation  
812 West Main Street  
Midland, Michigan 48640  
(517) 839-9661

Mount Pleasant Area Community  
Foundation, Inc.  
217 West Broadway  
Mount Pleasant, Michigan 48858  
(517) 773-7322

Muskegon County Community  
Foundation  
425 W. Western Avenue, Suite 304  
Muskegon, Michigan 49440  
(616) 722-4538

Petoskey-Harbor Springs Area  
Community Foundation  
616 Petoskey Street, Suite 004  
Petoskey, Michigan 49770  
(616) 348-5820

Saginaw Community Foundation  
118 East Genesee  
Saginaw, Michigan 48607  
(517) 775-0545

Shiawassee Foundation  
4051 S. M52  
Owosso, Michigan 48867  
(517) 725-5101

Sturgis Foundation  
c/o Bank One Trust Department  
100 East Chicago Road  
Sturgis, Michigan 49091  
(616) 651-4711

Three Rivers Area Foundation, Inc.  
P.O. Box 453  
Three Rivers, Michigan 49093  
(616) 279-7402

Zeeland Community Foundation, Inc.  
101 E. Main Street  
Zeeland, Michigan 49464  
(616) 772-4040