



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

REVENUE ADMINISTRATIVE BULLETIN 2018-10

Approved: May 16, 2018

**LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR 2017
MICHIGAN BUSINESS TAX CREDIT**

RAB 2018-10. This bulletin lists the names, addresses, and telephone numbers of the community foundations certified by the Department of Treasury for tax year 2017 in accordance with Section 1425 of the Michigan Business Tax Act (MBTA). Qualifying business taxpayers that elect to file returns under the MBTA for tax year 2017 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who made contributions to endowment funds held by certified community foundations is no longer available; it was repealed by 2011 PA 38.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 2017

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 2017. 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 2017.

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

Frankenmuth Community Foundation
P.O. Box 386
Frankenmuth, MI 48734
(989) 652-6600

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