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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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STATE TREASURER

REVENUE ADMINISTRATIVE BULLETIN 2018-25

Approved: December 13, 2018

LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR 2018 MICHIGAN BUSINESS TAX CREDIT AND INCOME TAX CREDIT

RAB 2018-25. This bulletin lists the names, addresses and phone numbers of the community foundations that have been certified by the Department of Treasury for tax year 2018 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 2018 instead of under the Income Tax Act are eligible to take a credit for contributions made to endowment funds held by 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who made contributions to endowment funds held by certified community foundations is no longer available; it was repealed by 2011 PA 38.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 2018

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 2018. Some of the larger community foundations manage funds of smaller community foundations, known as geographic affiliate funds, that 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 2018.

The Department of Treasury has certified the Community Foundations listed below for tax year 2018:

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

Battle Creek Community Foundation
32 W Michigan Avenue, Suite 1
Battle Creek, MI 49107
(269) 962-2181

geographic affiliate funds:

Athens
Homer

Greenville Area Community Foundation

420 W. Grove

Greenville, MI 48838

(616) 754-5640

geographic affiliate funds:

Montcalm Panhandle Community Fund

Lakeview Area Community Fund

Livonia Community Foundation, Inc

33300 Five Mile Rd Ste 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) 839-9661

Sturgis Area Community Foundation

310 N. Franks Avenue

Sturgis, MI 49091

(269) 659-8508

geographic affiliate funds:

Constantine Area Community Foundation

White Pigeon Area Community Foundation

Tuscola County Community Foundation

317 S. State Street

Caro, MI 48723

(989) 673-8223