



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

REVENUE ADMINISTRATIVE BULLETIN 2019-9

Approved: June 18, 2019

**LIST OF CERTIFIED COMMUNITY FOUNDATIONS FOR TAX YEAR 2019
MICHIGAN BUSINESS TAX CREDIT**

RAB 2019-9. 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 2019 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 2019 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who made contributions to endowment funds held by certified community foundations is no longer available; it was repealed by 2011 PA 38.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 2019

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, up to \$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 2019. 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 2019.

The Department of Treasury has certified the Community Foundations listed below for tax year 2019:

Battle Creek Community Foundation
32 W. Michigan Avenue, Suite 1
Battle Creek, MI 49017
(269) 962-2181

Canton Community Foundation
50430 School House Road, Suite 200
Canton, MI 48170
(734) 495-1200

*geographic affiliate:
Community Foundation of Plymouth*

Capital Region Community Foundation
330 Marshall Street, Suite 300
Lansing, MI 48912
(517) 664-9858

geographic affiliates:
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
Portland Foundation Fund
St. Johns Area Community Fund
Williamston Area Beautification Fund

Community Foundation for Northeast Michigan
100 N. Ripley, Suite F
Alpena, MI 49707
(989) 354-6881

geographic affiliates:
Iosco County Community Foundation
North Central Michigan Community Foundation
Straits Area Community Foundation

Frankenmuth Community Foundation
PO Box 386
Frankenmuth, MI 48734
(989) 652-6600

Greenville Area Community Foundation
101 N. Lafayette Street
Greenville, MI 48838
(616) 754-2640

geographic affiliates:
Lakeview Area Community Fund
Montcalm Panhandle Community Fund

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

Mackinac Island Community Foundation
1391 Hoban Street Apt 101
Mackinac Island, MI 49757
(906) 847-3701

Midland Area Community Foundation
76 Ashman Circle
Midland, MI 48640
(989) 839-9661

geographic affiliates:

Clare County Community Foundation

Gladwin County Community Foundation