

Maryland Department of Housing and Community Development: **Community Investment Tax Credit Program**
CERTIFICATION OF CONTRIBUTION FOR TAX CREDIT

Businesses and individuals that donate to qualified organization's approved project(s) earn tax credits equal to 50% of the value of the money, goods or real property contribution. These tax credits are in addition to the deductions on both Federal and State taxes as a result of the charitable contribution. Once processed, the Maryland Department of Housing and Community Development (DHCD) will return one completed copy of this form to the contributor and maintain the original with the Program records.

PART I – CONTRIBUTION INFORMATION: *(This section is to be completed by the individual or business that made the contribution.)*

Name: _____ Title: _____
 Name of Business: *(if applicable):* _____
 Address *(City, State, Zip):* _____
 Telephone number: _____ Federal ID OR SSN #: _____

Below, please indicate your tax year as reported to IRS. *(If you select Fiscal Year, provide dates.)*

Calendar Year *(January-December)* Fiscal Year _____ to _____

Contributor's business type or status: *(Check the category which best applies; check only one)*

- 01–Construction 02–Manufacturing 03–Transportation/Communications/Utilities
 04–Wholesale/Retail Trade 05–Finance Institution 06–Insurance/Real Estate
 07–Business Services 08–Health Services 09–Legal Services
 10–Education Services 11–Engineering/Accounting Services
 12–Other type of business (describe): _____ 13–Individual

Name of the nonprofit contributed to:			
Total amount of contribution(s) of <input type="checkbox"/> Cash or <input type="checkbox"/> Goods:	\$	Date(s) of Contribution:	
Total value of contribution(s) of cash or goods: <i>(If the donor received any goods, services or benefits as a result of the contribution (i.e. tickets, membership, etc.) the value of the item(s) must be subtracted from the total amount of the contribution.)</i>	\$	Item(s) Received and their Value:	
Total value of contribution of real estate: <i>(Individuals or businesses that wish to donate real property must contact the DHCD's Community Investment Tax Credit Program for approval prior to making the donation.)</i>	\$	Date(s) of Contribution:	

Required documentation attached: *(check all that apply)*

- Thank You Letter/Acknowledgement of Contribution from Nonprofit
 Copy of Canceled Check or Credit Card Receipt Real Estate Appraisal
 Copy of Receipt/Confirmation of Online Contribution
 Other (Describe: ex. Stock Transfer Verification, pledges, etc.): _____
 Third Party Evaluation of Used Goods Donated *(Must be certified by an independent, unrelated third party consistent with Internal Revenue Service Publication 561.)*
 Invoice or Receipt for New Goods Donated *(Must be accompanied by an invoice or receipt from the contributor evidencing the net cost of the goods.)*

Check the type of tax you intend to use this credit against: *(Choose only one).*

- State income tax on individuals or corporations
- Public service company franchise tax
- Insurance premiums tax [NAIC No. _____]

Submitted by: *(Name of donor/contributor):*

By: _____ Title: _____
 (Print Name)

 (Signature)

Date: _____

PART II – NONPROFIT ORGANIZATION CONCURRENCE: *(This section is to be completed by the nonprofit organization.)*

I have examined this application and all attachments and believe it to be an accurate description of the value of the contribution(s) received by our organization from the contributor named herein for the purpose of carrying out the project approved for the Community Investment Tax Credit Program.

Submitted by *(Name of nonprofit organization):* _____

Project No: _____ Email: _____

By: _____ Phone: _____
 (Print name and title)

 (Signature)

Date: _____

NOTICE AND WAIVER: *The statute authorizing the Community Investment Tax Credit program requires the Department to make information available to the Maryland General Assembly, Comptroller of Maryland, Maryland State Department of Assessments and Taxation, and the Maryland Insurance Administration. Information includes identification of the Nonprofit Organization, a description of the project, the type and amount of contributions, and the Contributor's identity and Social Security Number or Federal Tax Identification Number. In signing this Tax Credit Certification, the Nonprofit Organization and the Contributor acknowledge this obligation and to the extent necessary, waive any rights to confidentiality in this or related information.*

DISCLAIMER: *The tax credit is based on the contributor's eligibility under Program requirements and under tax laws or other requirements affecting the contributor. Neither the Department nor the nonprofit organizations make any representations about the tax consequences in connection with a particular contribution.*

SEND COMPLETED FORM AND REQUIRED DOCUMENTATION TO: Community Investment Tax Credit Program, Maryland Department of Housing and Community Development, Division of Neighborhood Revitalization, 2 N. Charles Street, Suite 450, Baltimore, Maryland 21201

PART III – STATE APPROVAL: *(Completed by DHCD)*

Qualifying contribution(s): \$ _____ Amount of tax credit: \$ _____

Approved by: _____ Jennine Auerbach _____ / /
 (Signature) DHCD/NR (Date)