

Guidelines for Non-Refundable Credits

Public Contribution Credit

The credit is based on cash or the value of the item(s) donated. Values claimed must be supported by written appraisals, trade journals, etc., or by an itemized receipt. Gifts qualify for credit if given to:

- Michigan colleges or universities
- The Michigan Colleges Foundation
- The Michigan Historical Museum
- A Michigan municipality or a nonprofit corporation affiliated with a Michigan municipality, for an art institute in that municipality or to benefit the art institute (art institutes are those whose primary function is the displaying and teaching of visual arts)
- Michigan public broadcasting stations
- The State Art in Public Places Fund
- Michigan public libraries

Artwork created by the taxpayer also qualifies for credit if given to:

- The State of Michigan for display in a public place
- A Michigan municipality for public display

Community Foundation Credit

The credit can be claimed when a donation is made to an endowment fund of one of the certified community foundations or component funds listed in the Michigan 1040 instruction booklet.

Homeless Shelter/Food Bank Credit

The credit can be claimed when a donation is made by cash or check to a qualifying shelter for homeless persons, a food bank, a food kitchen, or other entity whose **primary** purpose is to provide overnight accommodation, food, or meals to indigent persons.

Contributions qualifying for this credit must be all of the following:

- Cash or check;
- Made to organizations located in **Michigan** whose **primary** purpose is to provide food and/or shelter to indigent persons; **and**
- Deductible as a charitable contribution under the Internal Revenue Code (IRC).

Donations to organizations such as secondhand stores and churches that provide other services or shelter and food as a secondary purpose do not qualify for this credit.