Department of Revenue Services State of Connecticut 25 Sigourney Street Hartford CT 06106

(Rev. 12/07)

Form CT-CDC

Computer Donation Credit Application

Complete **Form CT-CDC**, *Computer Donation Credit Application*, to apply for the Computer Donation Credit available under Conn. Gen. Stat. §10-228b.

Credit Information

A business tax credit is available to be applied against any tax due under the provisions of Chapters 207, 208, 209, 210, 211, or 212 of the Connecticut General Statutes for the donation of new or used computers, not more than two years old at the time of donation, to a local or regional board of education; or a public or nonpublic school.

The amount of the credit shall not exceed 50% of the fair market value of the new or used computers at the time of donation. The amount of the credit granted to any business firm cannot exceed \$75,000 annually.

The total amount of tax credit allowed to all business firms is limited to \$1 million in any one fiscal year. Department of Revenue Services (DRS) will provide written approval or disapproval of the credit within 30 days of receipt of this application.

A completed Form CT-CDC must be submitted to DRS, 25 Sigourney Street, Hartford CT 06106, Attn: Research Unit. A faxed Form CT-CDC will **not** be accepted.

Required Attachments

To qualify for the credit, the following must be attached to this form:

- Documentation of the fair market value of the donated equipment;
- A copy of the written agreement between the business firm and the board of education or public or nonpublic school accepting the computers, acknowledging that the computers are in good working condition, and requiring the business firm to install, set up, and provide training to the school staff on the equipment; and
- A detailed schedule that includes all of the following information: the date of the donation; the age of all equipment donated; the quantity of equipment donated; and the original cost of the equipment donated.

Additional Information

See Informational Publication 2006(15), Guide to Connecticut Business Tax Credits, or contact DRS Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere).

Complete this form in blue or black ink only.

Part I - Business Firm Information

Name of business firm	Telephone number
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Address	
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Federal Employer ID Number	Connecticut Tax Registration Number
No. 189 American	
Name and title of contact person	
Name and title of authorized business firm representative	Signature of authorized business firm representative
Part II - Recipient Information	
Name of board of education or public or nonpublic school	Telephone number
Address	
Name and title of contact name	
Name and title of contact person	

ef description of equipment:	
	Original Equipment Cost
	Fair Market Value
	i all Market value
	i all ividinet value
rt IV - Training Information If description of training to be provided to school sta	