

Form CT-CDC

(Rev. 12/04)

Computer Donation Credit Application

Purpose

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 school.

The amount of the credit shall not exceed 50% (.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. DRS will provide written approval or disapproval of the credit within 30 days of receipt of this application. A copy of the approval letter **must** be attached to the business firm's tax return in order to claim the credit.

A completed **Form CT-CDC** must be submitted to the Department of Revenue Services (DRS), 25 Sigourney Street, Hartford CT 06106, Attention: 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 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 such 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

For additional information, see **Informational Publication 2004(20)**, *Guide to Connecticut Business Tax Credits*, or contact DRS Taxpayer Services Division at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere).

PART I Business Firm Information	
Name of Business Firm	Telephone Number ()
Address	
Federal Employer ID Number	Connecticut Tax Registration Number
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 School	Telephone Number ()
Address	
Name and Title of Contact Person	

PART III Equipment Information

Brief Description of Equipment

Original Equipment Cost

Fair Market Value

PART IV Training Information

Brief Description of Training to be Provided to School Staff (Include dates)