

# Form CT-CDC

## Computer Donation Tax Credit Application

(Rev. 12/10)

Complete this form in blue or black ink only. Use **Form CT-CDC** to apply for the Computer Donation Tax 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. The 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:

Department of Revenue Services  
25 Sigourney St Ste 2  
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 2010(13)**, *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).

### 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 or nonpublic school	Telephone number (     )
Address	
Name and title of contact person	

**Part III - Equipment Information**

Brief description of equipment:

Original equipment cost
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Date equipment acquired
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Fair market value
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**Part IV - Training Information**

Brief description of training to be provided to school staff (include dates):