

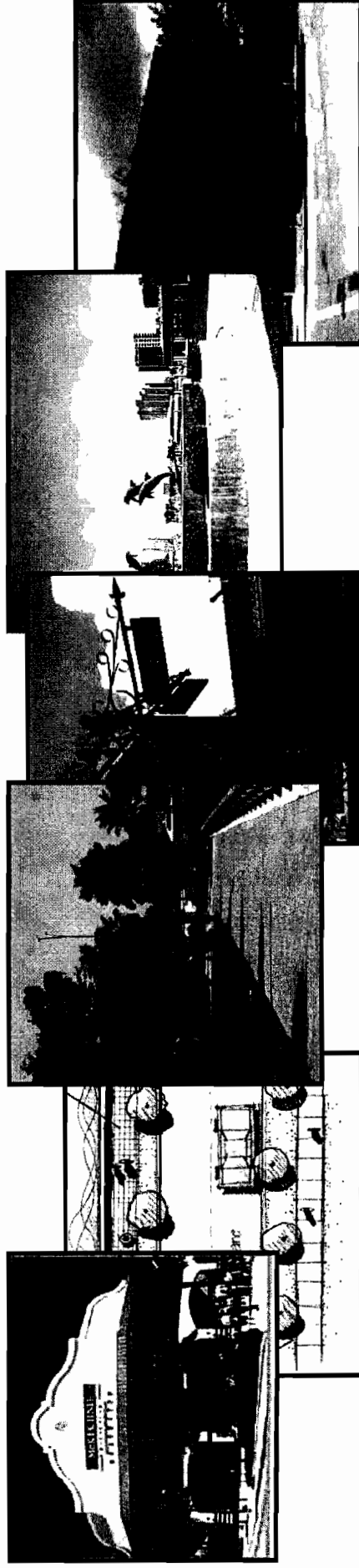
TAB 1

Florida Community Contribution Tax Credit Program (CCTIP)

CAPITAL
PHILANTHROPY GROUP
www.capitalphilgroup.com

CHANGING THE WORLD

ONE PROJECT AT A TIME





CAPITAL PHILANTHROPY GROUP, LLC

Originally organized as Florida Planning Consortium in 1993, Capital Philanthropy Group, LLC has grown quickly to support client projects for cities, counties, and State governments as well as not for profits and private clients. Since 1982, decades before Stimulus grant funding became the flavor of the day, CPG professionals successfully obtained governmental and private funding for projects throughout the southeastern United States. Our funding stewardship services include a thorough examination of all avenues and makes government grants a priority focus for community infrastructure funding.

CPG is one of the few leaders in federal grant funding, which positions our clients to receive significant funding quickly and for many years to come.

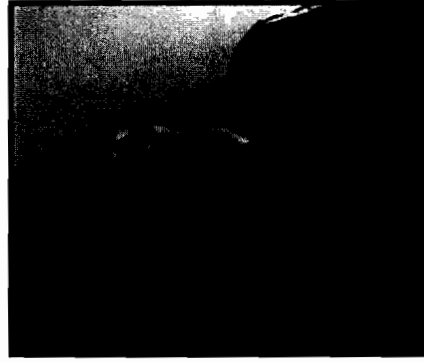
CAPITAL
PHILANTHROPY GROUP

WHO WE ARE



Deborah S. Golden Gestner, GPC

Deborah S. Golden-Gestner, GPC founded Capital Philanthropy Group (formerly known as The Florida Planning Consortium) in 1993. With more than 25 years of experience in management and government, Deborah provides each client a world of knowledge which resolves local and regional funding issues thought to be impossible. Since 1982 Deborah has successfully provided grant funding to various projects totaling more than **one billion dollars** in grants, governmental subsidies or loans, private sector support and tax credits.



Steven J. Stepleman

Steven J. Stepleman is currently the Vice President and Chief Technology Officer with Capital Philanthropy Group based out of Boca Raton, Florida. Steven has degrees in Business Administration and Information Technology, as well as multiple current certifications including **Microsoft, Novell, and Six Sigma**. He is proud to have transitioned many organizations into the information age by developing IT infrastructure, project management tools, offering clients live and web-based training, and providing timely funding updates and information via the web. He is a firm believer that technology and reporting is a key element to support Capital Philanthropy Group's mission of providing top client care via technology and project support.

Approved Expenditures

We can fund the following Projects and Expenses:

- ❖ Roads
- ❖ Streetscapes
- ❖ New Building Construction
- ❖ Building Renovations
- ❖ Recreational Facilities
- ❖ Public Safety Equipment
- ❖ Drainage Improvements
- ❖ Water & Sewer Lines
- ❖ Right Of Way Acquisition
- ❖ Property Acquisition
- ❖ Brownfield Cleanup
- ❖ Workforce Training
- ❖ Entertainment Facilities
- ❖ Public Facilities
- ❖ Professional Sports Complexes
- ❖ Technology Upgrades
- ❖ Advertising
- ❖ Special Events
- ❖ Art and Cultural Exhibits
- ❖ Historic Preservation
- ❖ "Green" Projects
- ❖ Museums
- ❖ Hospitals and Health Care
- ❖ High Speed Internet
- ❖ Education
- ❖ Services for the Elderly and Disabled
- ❖ Operating and Overhead Expenses
- ❖ Project Asset Acquisition
- ❖ Payroll and Employee Salaries



Notable Projects

CPG operates 'behind the scenes' allowing all accolades to come to the client. Here are a few CPG assisted projects you may be familiar with:

City of Sarasota, Florida Main Street Bayfront Revitalization Project	1992	\$1,600,000.00
State of Florida, Florida Manufactured Housing and Mobile Home Mitigation and Enhancement Program through My Safe Florida Home	2006-2007	\$22,500,000.00
Children's Miracle Network National Headquarters, Salt Lake City Utah	2007	\$2,500,000.00
State of Florida, Department of Environmental Protection, Revolving Water Loan Fund – (Various Projects)	Ongoing	\$590,000,000.00
Ringling School of Art, Sarasota Florida – CCTIP Building Program	2002-2004	\$6,000,000
Manatee Players, Bradenton Florida CCTIP Tax Credit Building Program	2009 & 2010	\$12,000
Allegheny County - IDA Bonds, US Steel Pollution Control Bonds - Pennsylvania	1982	\$428,000,000.00
Florida Holocaust Museum, Institute of Library Services & Museum	2003	\$4,225,000.00
State of Florida, Glades County – Florida Parks & Recreation Comp Plan Element Project	1995	\$1,000,000.00
City of Bradenton, Florida, Third Avenue Extension and Riverfront project	1999	\$1,000,000.00

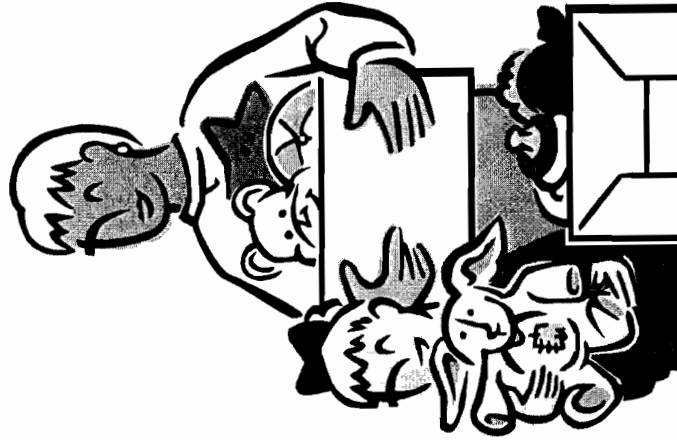


**EXECUTIVE OFFICE
OF THE GOVERNOR
OFFICE OF TOURISM,
TRADE AND ECONOMIC
DEVELOPMENT
(OTTED)**

FLORIDA COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM (CCTCP)

Florida's Business Incentive for Offsetting Capital Costs

Balancing City budgets can be difficult, especially in these economic times. Qualified sponsors approved by the Governor's Office can use a State Tax Credit Program to **DIRECTLY REDUCE COSTS OF QUALIFIED PROJECTS** immediately upon approval into the program.



For businesses, being a **VENDOR** of a City/County means solid contracts in a questionable economy. But government needs help too.

Using the Tax Credit Program appropriately can me the difference from building a project or even balancing a budget

"There can be little doubt that a certain amount of corporate philanthropy is simply good business and works for the long-term benefit of the investors."

John Mackey,
CEO, Whole Foods

Government projects can now incorporate using a **TAX CREDIT PROGRAM** to assist in their general budget needs and actually use the program to offset existing expenditures or even eliminate them.

Attracting Corporate Donations

The Community Contribution Tax Credit Program (CCTCP) offers **significant tax incentives** to businesses who incorporate using the CCTIP program when bidding or performing on City qualified projects. Qualified projects will be eligible for Florida Corporate Income Tax credits, Insurance Tax credits or Sales Tax refunds of 50% of the donation (cost reduction) amount **up to \$200,000 per tax year.**



CITY INFRASTRUCTURE PROJECT

Total Cost of Contract for Construction/Service

\$900,000

Vendor provides a REDUCTION or DISCOUNT

\$200,000

NET COST TO CITY FOR CONSTRUCTION/SERVICE

\$700,000

VENDOR RECEIVES CASH REFUND FROM STATE*

\$100,000

DIRECT CITY SAVINGS reflected in city budget -

\$200,000

**Vendor must collect or remit SALES TAX Or pay Florida Corporate Income Tax to the State to qualify for refund.*

CAPITAL
PHILANTHROPY GROUP

WHO qualify for these types of refunds?

CCTCP AS A BUDGET MANAGEMENT TOOL

Companies and Vendors that are able to USE the program today to reduce your BUDGET!

Florida Power and Light – can provide credits on electric bills!

Purchasing Police Vehicles? – Car dealerships can discount up to \$400K and receive \$200k max in refunds to eliminate this line item cost within a budget.



Computer Equipment? – Can be discounted too!

Construction Projects located in Enterprise Zone

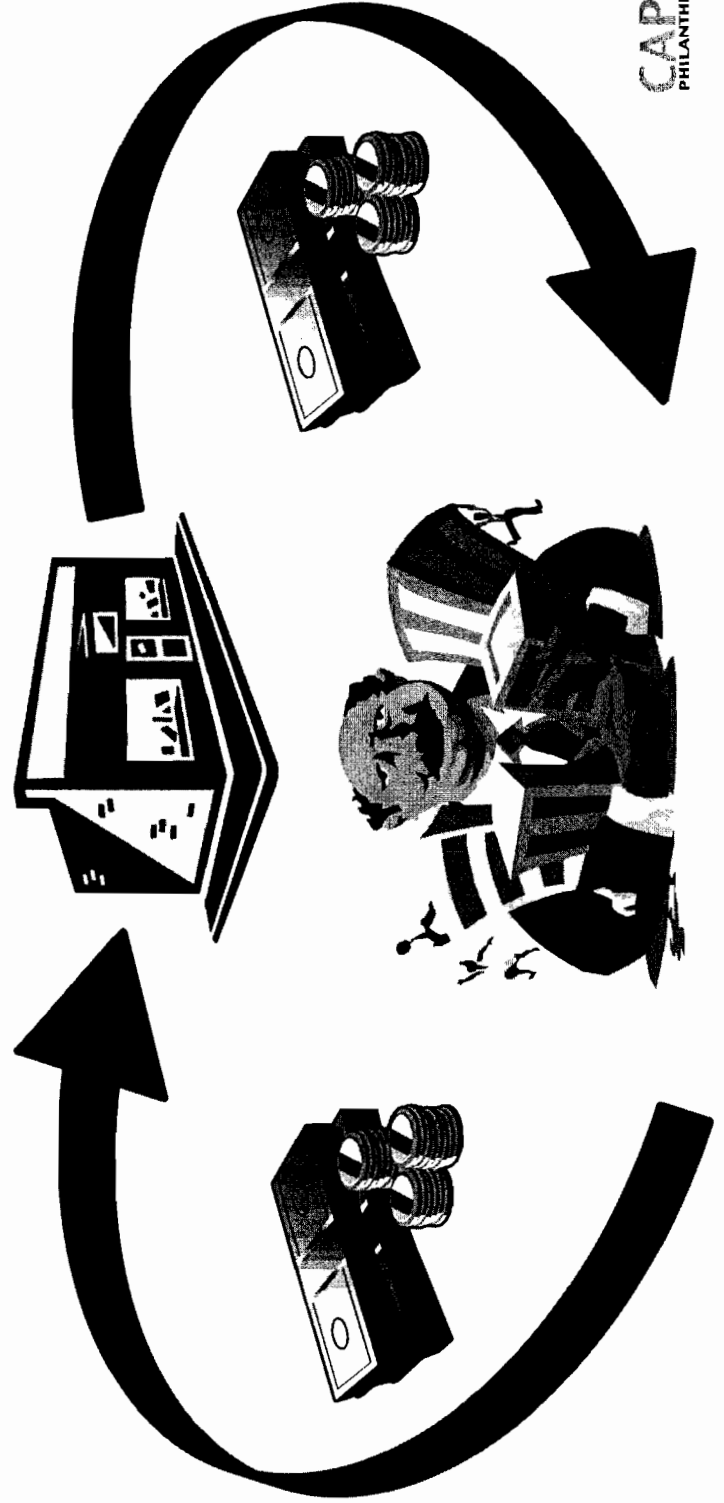
Can be discounted by each Contractor up to \$400k saving the City money which can be used in other areas of the budget.

Attracting Corporate Donations

If we are a little more creative, CPG can convert other vendors into donors.

For example, if your organization pays \$100,000 per year in rent:

- Incorporate the CCTIP program into your typical bidding process.
- Discuss program with your Office Supply Company.
- Use program to negotiate better costs and rates with construction companies working on approved projects!

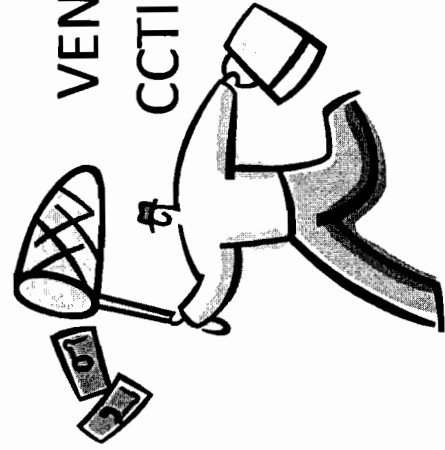


The CITY VENDOR benefits TOO! They can use the donation as a tax write off as well as receive the tax refund on sales tax.

After all tax benefits are considered, the donation becomes a **simple business decision.** The annual receipts wash out the donation but leave the tax benefit and the tax refund. In this example, the donor actually makes a profit on the donation!

Example VENDOR DISCOUNT Breakdown

Annual VENDOR DISCOUNT Provided (\$100,000.00)	
Annual SAVINGS TO THE CITY	\$100,000.00



VENDOR Tax Benefit of Donation*	\$25,000.00
CCTIP CASH REFUND or TAX CREDIT	\$50,000.00

**Based on a 25% corporate tax bracket.*

The CCTCP Program is housed in the Governor's Office under the Office of Tourism, Trade and Economic Development (OTTED). In order to be eligible for this program, there are several steps the nonprofit must follow including definition of project scope, declaration of a municipal resolution and OTTED review and approval.

Any eligible sponsor wishing to participate in this program **must submit a proposal** to the Office of Tourism, Trade, and Economic Development which sets forth the sponsor, the project, the area in which the project is located, and such supporting information as may be prescribed by rule. The proposal shall also contain a **resolution from the local governmental unit** in which it is located certifying that the project is consistent with local plans and regulations.



The project shall be located in an area designated as an enterprise zone or a Front Porch Florida Community pursuant to s. 20.18(6). Any project designed to construct or rehabilitate housing for low-income or very-low-income households as defined in s. 420.9071(19) and (28) is exempt from the area requirement of this paragraph. This section does not preclude projects that propose to construct or rehabilitate housing for low-income or very-low-income households on scattered sites. Any project designed to provide increased access to high-speed broadband capabilities which includes coverage of a rural enterprise zone may locate the project's infrastructure in any area of a rural county.

Any business wishing to participate in this program must submit **an application for tax credit to the Office of Tourism, Trade, and Economic Development**, which application sets forth the sponsor; the project; and the type, value, and purpose of the contribution. The sponsor shall verify the terms of the application and indicate its receipt of the contribution, which verification must be in writing and accompany the application for tax credit.

As CCTCP Program veterans, Capital Philanthropy Group, LLC will assist you in developing and establishing a successful long term tax incentive for your donors.

What is available?

Each year the Florida legislature allocates CCTCP \$10.5 million dollars for low income housing projects ANYWHERE within a CITY and \$3.5 million dollars for other projects which are ONLY in the ENTERPRIZE ZONE.



For the last several years, the greatest beneficiary of the CCTCP Program has been Habitat for Humanity, with approximately \$10 million dollars in tax credits issued per year.

\$10 million dollars in tax credits equals \$20 million dollars in eligible donations per year.

In the “other” category, several Florida cities have participated in both large and small projects and have used this program to generate donations, including:

<u>Sponsor</u>	<u>Total Credits</u>	<u>Minimum Donation</u>
Ringling College of Art and Design	\$ 2,204,095.63	\$ 4,408,191.26
FreshMinistries, Inc.	\$ 519,206.78	\$ 1,038,413.57
All Children's Hospital Foundation, Inc.	\$ 150,214.01	\$ 300,428.03
Operation New Hope, Inc.	\$ 101,406.25	\$ 202,812.49

How does the process work?

CPG will work with the CITY to determine the project elements and requirements for your CCTIP program.



Once your project elements are determined, CPG will prepare all paperwork for the GOVERNORS OFFICE acknowledge the projects eligibility and obtain approval.

Eligible donations will require a small amount of paperwork by both the CITY and the corporate donor. CPG will schedule training with your staff to explain the process in detail and assist with any concerns. We are also available to host a donor training session to help you launch your new development tool!

This program will be in place for up to 10 years – all depends on the CITY NEEDS.



What paperwork is involved?

When a donor makes an eligible donation, your organization must take the following steps:

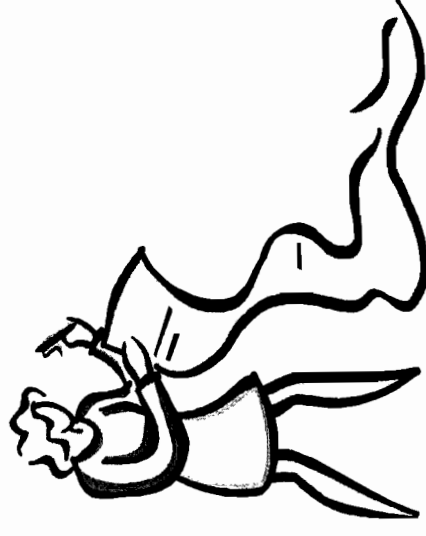


- 1) Fill out the Community Contribution Tax Credit Program Application For A Community Contribution Tax Credit (Form 8E-17TCA) in coordination with your donor.
- 2) Attach verification of the donation (i.e.: copy of cancelled check, receipt signed by your organization, copy of deed, copy of itemized invoices, etc.), and mail the form and information to OTTED.

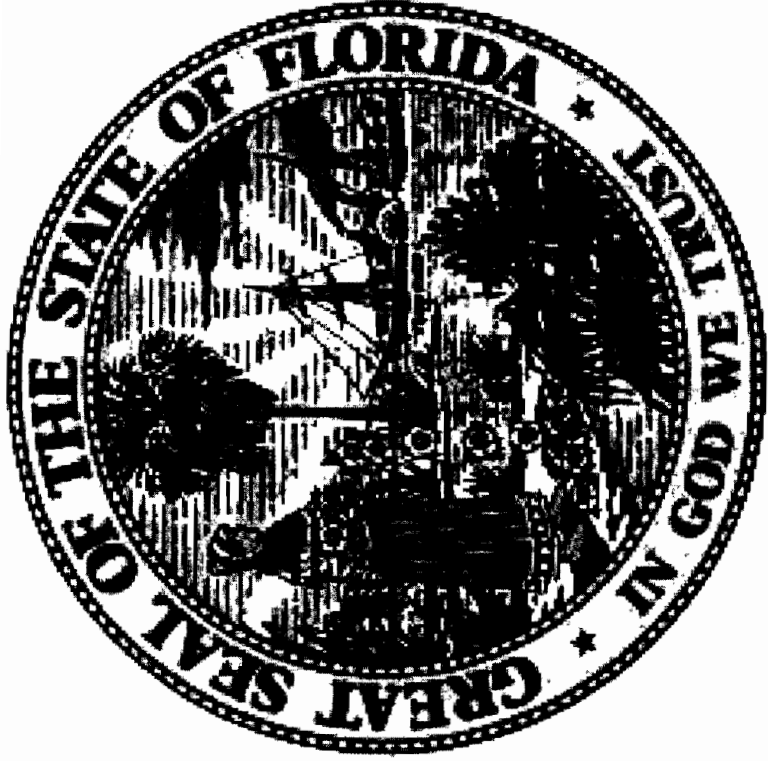
Your donor must take the following steps to receive their credit:

- 1) Assist your organization with the Community Contribution Tax Credit Program Application For A Community Contribution Tax Credit (Form 8E-17TCA).
- 2) File Florida Department of Revenue Sales and Use Tax Application for Refund (Form DR-26S, R. 01-08)

ADDED DONOR BENEFIT? They can take up to 5 years to draw down on all the credits or refunds awarded!



CAPITAL
PHILANTHROPY GROUP



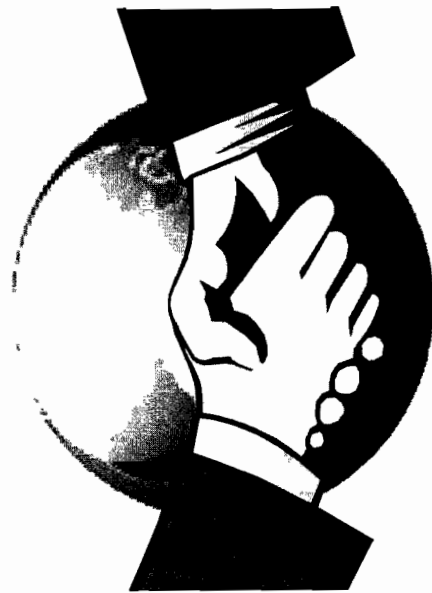
**EXECUTIVE OFFICE
OF THE GOVERNOR
OFFICE OF TOURISM,
TRADE AND ECONOMIC
DEVELOPMENT
(OTTED)**

FLORIDA COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM (CCTCP)

Florida's Business Incentive for City's & Charitable Organizations

© 2004 Blackwell Publishing Ltd, *Journal of Internal Medicine* 255: 103–110

WE LOOK FORWARD TO WORKING WITH YOU!



INDUSTRY LEADERS

HONEST AND ETHICAL

PROGRAM VISIONARIES

THREE DECADES OF EXPERIENCE

OVER A BILLION DOLLARS FUNDED

THE COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

LIST OF APPROVED SPONSORS Fiscal Year 2010/2011

The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons. To be eligible to receive a tax credit or sales tax refund, a business must make an eligible donation to an approved sponsor who has received prior approval for a specific project. An organization and their project must be approved before it receives a donation.

The following pages contain the names and addresses of the sponsors who have been approved for the state fiscal year starting on July 1, 2010 and ending on June 30, 2011.

Sponsors are listed in numerical order of their project numbers (based on the numbering system for counties found on the last page of this fact sheet). Each sponsor/project has a four digit and one letter number.

For example: the first sponsor/project listed on the first page is the City of Gainesville, which is located in Gainesville and Alachua County. Their project number is: **CC-0103-B**. The first two digits **(01)** reflect the county (Alachua), the next two digits **(03)** reflect the city (Gainesville); and the letter **(B)** reflects the second project in that particular city (Gainesville).

FOR FURTHER INFORMATION, PLEASE CONTACT:

BURT C. VON HOFF
EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001

PHONE: 850/ 487-2568; FAX: 850/ 487-3014

E-Mail: burt.vonhoff@eog.myflorida.com

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT #CC-0103-B

City of Gainesville
Post Office Box 490; Station 6
Gainesville, Florida 32602-0490
Shaad Rehman
(352) 334-5012
FAX: (352) 334-3163

PROJECT #CC-0103-E

Alachua Habitat For Humanity
2317 SW 13th Street
Gainesville, Florida 32608
Peg Iwata
(352) 378-4663
FAX: (352) 378-2306

PROJECT # CC-0305-B

Panama City Rescue Mission
609 Allen Avenue
Panama City, Florida 32401
Rev. Billy E. Fox
(850) 769-0783
FAX: (850) 763-0099

PROJECT #CC-0502-A

Central Florida CDC
Post Office Box 15065
Daytona Beach, Florida 32115-5065
Gerald O. Chester
(386) 226-1216
FAX: (386) 253-1379

PROJECT #CC-0515-A

Habitat for Humanity of Brevard County
7815 Ellis Road
Melbourne, Florida 32904
Joe Gassman
(321) 728-4009 (extension 107)
FAX: (321) 728-4009

PROJECT # CC-0604-A

City of Dania Beach
100 West Dania Beach Boulevard
Dania Beach, Florida 33304
Robert Daniels
(954) 924-6805; ext: 3640
FAX (954) 922-2687

PROJECT # CC-0607-E

Habitat for Humanity of Broward, Inc.
3564 North Ocean Boulevard
Fort Lauderdale, Florida 33308
Jason S. Crush
(954) 396-3030; ext: 201
FAX (954) 396-3050

PROJECT # CC-0613-A

City of Lauderhill
5581 West Oakland Park Boulevard
City of Lauderhill, Florida 33313
Don Giancoli
(954) 714-1534
FAX (954) 714-4818

PROJECT # CC-0802-A

Charlotte County Habitat for Humanity
1750 Manzana Avenue
Punta Gorda, Florida 33950
Mike Mansfield
(941) 639-3162
FAX (941) 639-7414

PROJECT # CC-0901-B

Habitat for Humanity of Citrus County, Inc.
Post Office Box 1041
Crystal River, Florida 34423-1041
Terry L. Steele
(352) 563-2744
FAX (352) 795-3027

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-0901-C

Nature Coast Affordable Housing Corp.
5362 W. Yearling Drive
Beverly Hills, Florida 34465
Harvey Gerber
(352) 527-2649
FAX (352) 527-2649

PROJECT # CC-0902-A

The Path of Citrus County, Inc.
Post Office Box 3024
Inverness, Florida 34451
DuWayne Sipper
(352) 527-6500 (extension 4)
FAX (352) 746-6746

PROJECT # CC-1003-A

Clay County Habitat for
Humanity, Inc.
Post Office Box 240
Orange Park, Florida 32067-0240
Erika J. Woodcock
(904) 282-7590 (ext: 202)
FAX (904) 282-7591

PROJECT # CC-1102-A

Habitat for Humanity of Collier County, Inc.
11145 Tamiami Trail East
Naples, Florida 34113
Jennifer Pash
(239) 775-0036
FAX (239) 775-0477

PROJECT # CC-1102-B

The Immokalee Foundation, Inc.
3960 Radio Road; Suite 207
Naples, Florida 34104
Liz Allbritten
(239) 430-9122
FAX (239) 262-7701

PROJECT # CC-1103-D

Collier County Housing Authority
Land Acquisition New Development, Inc.
1800 Farm Worker Way
Immokalee, Florida 34142
Esmeralda Serrata
(239) 657-3649
FAX (239) 657-7232

PROJECT # CC-1103-G

Immokalee Non-Profit Housing, Inc.
2449 Sanders Pines Circle
Immokalee, Florida 34142
Sheryl Soukup
(239) 657-8333
FAX (239) 657-8335

PROJECT # CC-1103-H

Guadalupe Center, Inc.
509 Hope Circle
Immokalee, Florida 34142
Barbara Oppenheim
(239) 658-1999
FAX (239) 657-7712

PROJECT # CC-1202-A

Habitat for Humanity of Lake City
and Columbia County
506 SW Walter Avenue
Lake City, Florida 32024
Carl W. Fatzinger
(386) 755-3757
FAX: (386) 755-2229

PROJECT # CC-1315-C and CC-1315-F

Community Partnership for Homeless, Inc.
1550 North Miami Avenue
Miami, Florida 33136
Howard Rubin
(305) 329-3044
FAX (305) 329-3032

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-1315-E

Habitat for Humanity of Greater Miami, Inc.
3800 NW 22nd Avenue
Miami, Florida 33142
Anne E. Manning
(305) 634-3628
FAX (305) 638-4917

PROJECT # CC-1315-H

St. John Community Development Corp.
Post Office Box 015344
Miami, Florida 33101-5344
David J. Alexander
(305) 372-0682
FAX (305) 381-9574

PROJECT # CC-1315-K & CC-1315-L

Little Haiti Housing Association, Inc.
181 NE 82nd Street
Miami, Florida 33138
Samuel Diller
(786) 230-3779
FAX (786) 230-3790

PROJECT # CC-1315-M and CC-1315-N

Contractors Resource Center, Inc.
1730 Biscayne Boulevard; Suite 201
Miami, Florida 33132
Elsie K. Hamler
(305) 577-3738
FAX (305) 577-0198

PROJECT # CC-1401-A

Arcadia-DeSoto Habitat for Humanity
10 South DeSoto Avenue; Room 200
Arcadia, Florida 34266
Jane Breylinger
(863) 494-4118

PROJECT # CC-1603-A

Habitat for Humanity of Jacksonville, Inc.
2404 Hubbard Street
Jacksonville, Florida 32206
Mary Kay O'Rourke
(904) 798-4529 (ext: 6631)
FAX (904) 798-2728

PROJECT # CC-1603-B

Jacksonville Economic Development
Commission
One West Adams Street; Suite 200
Jacksonville, Florida 32202
Eric J. Lindstrom
(904) 630-7114
FAX (904) 630-2919

PROJECT # CC-1603-H

Clara White Mission, Inc.
613 West Ashley Street
Jacksonville, Florida 32202
Ju'Coby Pittman
(904) 354-4162
FAX (904) 791-4360

PROJECT # CC-1603-I

Jacksonville Urban League Economic
Community Development Foundation
903 West Union Street
Jacksonville, Florida 32204
Richard Danford, Jr.
(904) 356-8336
FAX (904) 356-8369

PROJECT # CC-1603-S

Ronald McDonald House Charities of
Jacksonville, Inc.
824 Children's Way
Jacksonville, Florida 32207
Joy C. Hardaker
(904) 807-4663
FAX (904) 807-4700

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-1603-U

Hope Haven Children's Clinic and
Family Center
4600 Beach Boulevard
Jacksonville, Florida 32207
Laurie P. Price
(904) 346-5100
FAX (904) 346-5113

PROJECT # CC-1603-V

Jacksonville LISC
10 West Adams Street; Suite 100
Jacksonville, Florida 32202
Greta J. Harris
(904) 353-1300
FAX (904) 353-1314

PROJECT # CC-1603-W

FreshMinistries, Inc.
1131 North Laura Street
Jacksonville, Florida 32206
Karen K. Lee
(904) 355-0000
FAX (904) 355-3559

PROJECTS # CC-1603-EE & CC-1603-MM

Operation New Hope, Inc.
1830 North Main Street
Jacksonville, Florida 32206
Kevin T. Gay
(904) 354-4673
FAX (904) 407-3729

PROJECT # CC-1603-HH

Metro North CDC, Inc.
3105 North Main Street
Jacksonville, Florida 32206
Ronald W. Pauline
(904) 358-1224
FAX (904) 358-1225

PROJECTS # CC-1603-JJ & KK

Second Chance Help Center, Inc.
1709 Helena Street
Jacksonville, Florida 32208
Rev. Anthony F. Wyche, Sr.
(904) 616-3113
FAX (904) 765-6397

PROJECT # CC-1603-OO

The Bridge of Northeast Florida, Inc.
Post Office Box 43126
Jacksonville, Florida 32203-3120
Dr. Davalu Parrish, DPA
(904) 354-7799 (ext: 122)
FAX (904) 354-6352

PROJECT # CC-1603-RR

Riverside Avondale Development
Organization, Inc.
881 Stockton Street
Jacksonville, Florida 32204
Matthew Bowler
(904) 381-0950
FAX (904) 381-0951

PROJECTS # CC-1603-SS; TT & UU

Springfield Preservation and Revitalization
Council, Inc. (SPAR)
1321 North Main Street
Jacksonville, Florida 32206
Brenda Boydston
(904) 353-7727

PROJECT # CC-1603-VV

Grace and Truth Community Development
Corporation
932 North Shore Drive
Jacksonville, Florida 32208
Bishop Eugene M. Johnson
(904) 338-9990
FAX (904) 674-2364

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-1603-WW

Edward Waters College
1658 Kings Road
Jacksonville, Florida 32209
Andre' L. Martin, Sr.
(904) 655-3039
FAX (904) 645-6641

PROJECT # CC-1603-XX

Jacksonville Alliance for KIPP Schools
1 Independent Drive; Suite 1600
Jacksonville, Florida 32254
Syd Gervin
(904) 738-4145

PROJECT # CC-1603-YY

Northwest Jacksonville CDC
1122 Golfair Boulevard
Jacksonville, Florida 32209
Paul Tutwiler
(904) 764-1805
FAX (904) 764-1808

PROJECTS # CC-1603-AAA, BBB; & CCC

Springfield Improvement Association
& Woman's Club, Inc.
210 West 10th Street
Jacksonville, Florida 32206
Pat LaMountain
(904) 633-9308

PROJECTS # CC-1604-A, B & C

Beaches Habitat for Humanity
1671 Francis Avenue
Atlantic Beach, Florida 32233
Ralph Marcello
(904) 241-1222
FAX (904) 241-4310

PROJECT # CC-1702-A

Pensacola Habitat for Humanity
1060 N. Guillemard Street
Pensacola, Florida 32501
Natalie Stolfi
(850) 434-5456
FAX (850) 434-0850

PROJECT # CC-1802-A

Flagler Habitat for Humanity
Post Office Box 187
Bunnell, Florida 32110
Lindsay Elliott
(386) 586-6180
FAX (386) 586-6181

PROJECT # CC-2301-A

The Christian Community Development
Fund, Inc.
Post Office Box 842
Port St. Joe, Florida 32457
Diana Sealey Burkett
(850) 227-3394
FAX: (850) 227-9366

PROJECT # CC-2301-B

Port St. Joe Elementary School
2201 Long Avenue
Port St. Joe, Florida 32456
Melissa Ramsey
(850) 227-1221
FAX: (850) 227-3422

PROJECT # CC-2502-A

Habitat for Humanity of Hardee County, Inc.
502 East Main Street
Bowling Green, Florida 33834
Pam Warren
(863) 375-2160

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-2602-A

Education Center of Southwest Florida
Post Office Box 183
LaBelle, Florida 33975-0183
Geri Yoraschek
(863) 675-6800
FAX (863) 675-6800

PROJECT # CC-2803-A

Highlands County Habitat
for Humanity
159 South Commerce Avenue
Sebring, Florida 33870-3602
Sarah Pallone
(863) 402-2913
FAX (863) 385-7425

PROJECTS # CC-2602-B; CC-2602-C; & CC-2602-D; CC-2602-F and CC02602-H

Hendry County Board of County
Commissioners
Post Office Box 2340
LaBelle, Florida 33935
Ron Zimmerly
(863) 675-5264
FAX (863) 675-5317

PROJECT # CC-2902-A

The Florida Aquarium, Inc.
701 Channelside Drive
Tampa, Florida 33602
Thom Stork
(813) 273-4062
FAX (813) 273-4160

PROJECT # CC-2602-E

LaBelle Heritage Museum, Inc.
Post Office Box 2846
LaBelle, Florida 33975-02846
Joseph Thomas
(863) 234-1894
FAX (863) 675-6160

PROJECT # CC-2902-B

Metropolitan Ministries, Inc.
2002 North Florida Avenue
Tampa, Florida 33602
Tim Marks
(813) 209-1250
FAX (813) 209-1223

PROJECT # CC-2602-G

Edison State College Foundation, Inc.
Post Office Box 60210
Fort Myers, Florida 33906-6210
Tracey Galloway
(239) 489-9300

PROJECT # CC-2902-J

The General Assembly Church
of the Firstborn, Inc.
Post Office Box 4617
Tampa, Florida 33607
Bishop Francis S. Davis, Sr.
(813) 254-5085
FAX (813) 254-5085

PROJECT # CC-2603-A

Habitat for Humanity of Hendry County
1288 North Tamiami Trail
North Fort Myers, Florida 33903
Kaherine Green
(239) 652-0434
FAX (239) 652-0386

PROJECT # CC-2902-K

The Italian Club of Tampa, Inc.
Post Office Box 5054
Tampa, Florida 33675-5054
Joseph Capitano, Sr.
(813) 342-3612
FAX (813) 242-9030

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-2902-L

Habitat for Humanity of Hillsborough
County Florida, Inc.
3736 East Hillsborough Avenue
Tampa, Florida 33610
Ralph Jackson
(813) 239-2242
FAX (813) 237-1967

PROJECT # CC-2902-P

The Victory Ship, Inc.
705 Channelside Drive
Tampa, Florida 33602
William J. Kuzmick
(813) 228-8766
FAX (813) 228-8769

PROJECT # CC-2902-S

Kimmins Terrier Foundation
1501 East Second Avenue
Tampa, Florida 33605
Candice Agosto
(813) 579-1069
FAX (813) 367-4201

PROJECT # CC-2902-T

Junior Achievement of West Central
Florida
13707 North 22nd Street
Tampa, Florida 33613
Richard A. George
(727) 530-0884
FAX (727) 538-4858

PROJECT # CC-2902-V and W

Florida West Coast Public Broadcasting,
Inc.
1300 North Boulevard
Tampa, Florida 33607
Larry Jopek
(813) 254-9338 (extension 2260)
FAX (813) 739-2947

PROJECT # CC-2902-Y

Drug Abuse Comprehensive Coordinating
Office (DACCO)
4422 East Columbus Drive
Tampa, Florida 33605
Mary Lynn Ulrey
(813) 384-4200
FAX (813) 623-3730

PROJECT # CC-2902-Z

Stageworks
Post Office Box 3428
Tampa, Florida 33601
Anna Brennen
(813) 251-8984
FAX (813) 251-8984

PROJECT # CC-2902-AA

Cuban Club Foundation of Tampa, Inc.
2010 Avenida Republica de Cuba
Tampa, Florida 33605
Angelo Perez
(813) 248-2954
FAX: (813) 247-3901

PROJECT # CC-2902-DD

Tampa Bay History, Inc.
801 Old Water Street
Tampa, Florida 33602
C. J. Roberts
(813) 675-8989
FAX: (813) 223-7021

PROJECT # CC-2902-EE

Warrick Dunn Foundation
3413 West Fletcher Avenue
Tampa, Florida 33618
Jennifer J. Maxwell
(813) 964-0100
FAX: (813) 264-6019

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-3105-A

Indian River Habitat for Humanity
4568 North US Highway 1
Vero Beach, Florida 32967
Kelly Brown
(772) 205-8721 (extension 218)
FAX (772) 562-8732

PROJECT # CC-3210-D

Jackson County Habitat for Humanity
Post Office Box 6114
Marianna, Florida 32447
Leslie Fuqua
(850) 482-2187
FAX (850) 482-3957

PROJECT # CC-3508-A

Habitat for Humanity of
Lake-Sumter Fl., Inc.
Post Office Box 186
Eustis, Florida 32727-0186
James E. Fischer
(352) 483-0434
FAX (352) 483-0786

PROJECT # CC-3602-B

Habitat for Humanity of Lee County, Inc.
1288 N. Tamiami Trail
North Fort Myers, Florida 33903
Katherine Green
(239) 652-0434
FAX: (239) 652-0386

PROJECT # CC-3701-A

Big Bend Habitat for Humanity
2921 Roberts Avenue
Tallahassee, Florida 32310
Tyler Turkle
(850) 574-2288
FAX: (850) 574-5087

PROJECT # CC-3701-B

HIV/Aids Human Lifeline
256 Oakview Drive
Tallahassee, Florida 32305
Glenn Simmions
(850) 993-5018

PROJECT # CC-3701-N

Big Bend Regional Healthcare Information
Organization
3411 Capital Medical Boulevard
Tallahassee, Florida 32308-4425
Kristina Tutton
(850) 222-0229
FAX: (850) 222-8771

PROJECT # CC-4102-A

Manatee County Habitat for Humanity, Inc.
1201 – 6th Avenue West; Suite 318
Bradenton, Florida 34205
Ron A. Turner
(941) 748-9100 (ext: 102)
FAX: (941) 748-9110

PROJECT #CC-4102-C

Reflections of Manatee, Inc.
1302 – 4th Avenue East
Bradenton, Florida 34208
Trudy Williams
(941) 746-2035
FAX (941) 746-2035

PROJECT #CC-4102-D

United Community Centers, Inc.
Post Office Box 1683
Bradenton, Florida 34206
Patrick Carnegie
(941) 746-7470
FAX (941) 745-1263

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT #CC-4102-E

Meals of Wheels Plus of Manatee, Inc.
811 – 23rd Avenue East
Bradenton, Florida 34208
Ellen J. Campbell
(941) 747-4655
FAX (941) 747-9871

PROJECT #CC-4102-F

The Manatee Players, Inc.
102 Old Main Street
Bradenton, Florida 34205
Janene Witham
(941) 748-0111
FAX (941) 747-0985

PROJECT # CC-4204-A

Habitat for Humanity of Marion County, Inc
Post Office Box 5578
Ocala, Florida 34478-5578
R. Brad Nimmo
(352) 351-4663
FAX (352) 351-3081

PROJECT # CC-4304-A

Habitat for Humanity of Martin County
2555 SE Bonita Street
Stuart, Florida 34997
Margaret Graff
(772) 223-9940
FAX (772) 223-9970

PROJECT # CC-4305-A

Indiantown Non-Profit Housing, Inc.
Post Office Box 456
Indiantown, Florida 34956
Donna Carman
(772) 597-3667
FAX (772) 597-4635

PROJECT # CC-4404-B

Habitat for Humanity of Key West and
Lower Florida Keys, Inc.
30320 Overseas Highway
Big Pine Key, Florida 33043
Bob Calhoun
(305) 872-4456 (ext: 109)
FAX (305) 872-4404

PROJECT # CC-4404-C

Habitat for Humanity of the Middle Keys
Post Office Box 500067
Marathon, Florida 33050
Lili Huergo
(305) 743-9828
FAX (866) 457-9828

PROJECT # CC-4404-D

Habitat for Humanity of the Upper Keys, Inc
Post Office Box 2151
Key Largo, Florida 33034
Jack Niedbalski
(305) 453-0050

PROJECT # CC-4604-A

Habitat for Humanity in Okaloosa County
99 Eglin Parkway; Suite 11
Fort Walton Beach, Florida 32548
Nitsi Bennett
(850) 315-0025 (ext: 5)
FAX (850) 315-0429

PROJECT # CC-4801-A

Habitat for Humanity of Greater Apopka
Post Office Box 1884
Apopka, Florida 32704-1884
Kevin McFall
(407) 880-8881
FAX (407) 880-8918

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-4810-B

Habitat for Humanity of Greater Orlando
Area, Inc.
1925 Traylor Boulevard
Orlando, Florida 32804
Gregory Allen
(407) 648-4567 (ext: 413)
FAX (407) 648-4450

PROJECT # CC-4810-G

Orlando Performing Arts Center
Corporation
455 South Orange Avenue; # 410
Orlando, Florida 32801
Cecilia Kelly
(407) 839-0119
FAX (407) 839-0116

PROJECT # CC-4901-B

Habitat for Humanity of Osceola, Inc.
2340 North Orange Blossom Trail
Kissimmee, Florida 34744
Pat Filippone
(407) 343-1900
FAX (407) 343-1903

PROJECT # CC-5002-C

We Help Community Development Corp.
349 South East Third Street
Belle Glade, Florida 33430-6786
Dr. D. M. Walker
(561) 992-5854
FAX (561) 993-2214

PROJECT # CC-5002-D

The EDGE Center, Inc.
241 West Avenue A
Belle Glade, Florida 33430
Suzanne Harper
(561) 993-3343 (ext: 1)
FAX (561) 258-7877

PROJECT # CC-5003-A

Habitat for Humanity of South Palm
Beach County, Inc.
181 SE Fifth Avenue
Delray Beach, Florida 33483
Michael Campbell
(561) 819-6070
FAX (561) 819-0173

PROJECT # CC-5037-H

Habitat for Humanity of Palm Beach County
1225-A South Military Trail
West Palm Beach, Florida 33415
Lisa Archer
(561) 433-3351
FAX (561) 304-0223

PROJECT # CC-5037-I

The Mentoring Center, Inc.
4470 Portofino Way; Suite 201
West Palm Beach, Florida 33409
Donald F. Wilson
(561) 366-9440
FAX (561) 383-2979

PROJECT # CC-5101-A

East Pasco Habitat for Humanity
Post Office Box 1931
Dade City, Florida 33526
John J. Finnerty
(352) 567-1444
FAX: (352) 567-6453

PROJECT # CC-5102-A

West Pasco Habitat for Humanity
4131 Madison Street
New Port Richey, Florida 34652
Rebecca Russell-Gootee
(727) 859-9038
FAX: (727) 843-9001

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-5205-A

Homes for Independence, Inc.
2735 Whitney Road
Clearwater, Florida 33760-1610
Lori Kreisle Sandonato
(727) 538-7370 (ext: 357)
FAX (727) 538-7387

PROJECT # CC-5205-B

Clearwater Neighborhood Housing
Services, Inc.
608 North Garden Avenue
Clearwater, Florida 33755
Isay M. Gulley
(727) 442-4155
FAX (727) 446-4911

PROJECT # CC-5219-B

All Children's Hospital Foundation
Post Office Box 3142
St. Petersburg, Florida 33731-3142
Sylvia Ameen
(727) 767-4199
FAX (727) 767-4107

PROJECT # CC-5219-C

Louise Graham Regeneration Center, Inc.
2301 Third Avenue South
St. Petersburg, Florida 33712-1646
Arthur O'Hara
(727) 578-5437
FAX (727) 578-2817

PROJECT # CC-5219-D

American Stage Theatre Company
Post Office Box 1560
St. Petersburg, Florida 33731
Angela Bond
(727) 823-1600 (ext: 203)
FAX (727) 821-2444

PROJECT # CC-5219-E

Bayfront Health Foundation
701 Sixth Street South
St. Petersburg, Florida 33701
Emily Benham
(727) 893-6148
FAX (727) 893-6992

PROJECT # CC-5219-G

The Arts Center Association, Inc.,
d/b/a Morean Arts Center
719 Central Avenue
St. Petersburg, Florida 33701
Katee Tully
(727) 822-7872
FAX (727) 821-0516

PROJECTS # CC-5219-J and CC-5219-II

The YMCA of Greater St. Petersburg, Inc.
600 First Avenue North; Suite 201
St. Petersburg, Florida 33701
Jamie Toennies
(727) 895-9622
FAX (727) 894-0382

PROJECT # CC-5219-Q (see below for MM)

Academy Prep Center for Education
St. Petersburg School
2301 - 22nd Avenue South
St. Petersburg, Florida 33712
Ben Fisher
(727) 322-0800
FAX: (727) 328-8904

PROJECT # CC-5219-X

Habitat For Humanity of Pinellas County
3071 - 118th Avenue North
St. Petersburg, Florida 33716
Michelle D'Avico
(727) 536-4755
FAX: (727) 209-2191

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-5219-CC

Florida Holocaust Museum, Inc.
55 Fifth Street South
St. Petersburg, Florida 33701
Carolyn Bass
(727) 820-0100
FAX: (727) 821-8435

PROJECT # CC-5219-EE

Florida Craftsmen, Inc.
501 Central Avenue
St. Petersburg, Florida 33701
Diane Shelly
(727) 821-7391
FAX: (727) 822-4294

PROJECT # CC-5219-HH

St. Petersburg Neighborhood Housing
Services, Inc.
1600 Dr. Martin Luther King, Jr., Street South
St. Petersburg, Florida 33701
Deborah F. Scanlan
(727) 821-6897 (ext: 108)
FAX: (727) 821-7457

PROJECT # CC-5219-JJ

St. Anthony's Hospital Foundation
1200 Seventh Avenue North
St. Petersburg, Florida 33705
Robert Sherman
(727) 820-7816
FAX: (727) 825-1184

PROJECT # CC-5219-MM

Academy Prep Center for Education
Tampa School
1407 East Columbus Drive
Tampa, Florida 33605
Betsy Draper
(813) 248-5600
FAX: (813) 248-5602

PROJECT # CC-5219-VV

Ronald McDonald House Charities
of Tampa Bay, Inc.
28 Columbia Drive
Tampa, Florida 33606
Janice L. Davis
(813) 258-6430 (extension 1)
FAX: (813) 258-6517

PROJECT # CC-5219-WW

The Salvation Army
340 – 14th Avenue South
St. Petersburg, Florida 33701
Lisa J. Howard
(727) 550-8080 (extension 330)
FAX: (727) 550-8077

PROJECT # CC-5219-XX

Centurion Faith Ministries, Inc.
1663 – 1st Avenue South
St. Petersburg, Florida 33712
Michel Bryant
(727) 498-6580
FAX: (727) 498-6584

PROJECT # CC-5302-B

Luster All Pastoral Care and Cultural Center
Post Office Box 1203
Bartow, Florida 33831-1203
Harvey J. Lester, Ph. D.
(863) 533-2359
FAX (863) 533-9520

PROJECT # CC-5314-B

Lakeland Habitat for Humanity, Inc.
1317 George Jenkins Boulevard
Lakeland, Florida 33815
Claire P. Twomey
(863) 682-3812
FAX (863) 802-4809

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-5317-A

Habitat for Humanity of East Polk County
3550 Recker Highway
Winter Haven, Florida 33880
Julie Farish
(863) 292-2256
FAX (863) 292-2257

PROJECT # CC-5403-B

Putnam Habitat for Humanity, Inc.
Post Office Box 2433
Palatka, Florida 32178-2433
Jim Melfi
(386) 325-5862
FAX (386) 325-3939

PROJECT # CC-5503-A

St. Johns Housing Partnership, Inc.
Post Office Box 1086
St. Augustine, Florida 32085
William Lazar
(904) 824-0902
FAX (904) 824-9635

PROJECT # CC-5503-B

Habitat for Humanity
St. Augustine/ St. Johns County
7 Hopkins Street
St. Augustine, Florida 32084
Diane Quick
(904) 826-3252
FAX: (904) 819-1780

PROJECT # CC-5602-A

St. Lucie Habitat For Humanity, Inc.
702 South Sixth Street
Fort Pierce, Florida 34950
Garrett Grabowski
(772) 464-1117
FAX (772) 464-4377

PROJECT # CC-5803-C

Ringling College of Art and Design
2700 North Tamiami Trail
Sarasota, Florida 34234
Tracy A. Wagner
(941) 309-4376
FAX: (941) 360-0248

PROJECTS# CC-5803-E and CC-5803-I

City of Sarasota
1782 Dr. Martin Luther King Jr. Way
Sarasota, Florida 34234
Dru Jones
(941) 365-2200 (ext: 3222)
FAX: (941) 373-7766

PROJECT # CC-5803-G

Pines of Sarasota, Inc.
1501 North Orange Avenue
Sarasota, Florida 34236
John Overton
(941) 365-0250
FAX: (941) 366-5155

PROJECT # CC-5803-F and CC-5803-H

Greater Newtown Community
Redevelopment Corporation
1751 Dr. Martin Luther King, Jr. Way
Sarasota, Florida 34234
W. L. Che Barnett
(941) 358-6860
FAX: (941) 358-7862

PROJECT # CC-5804-A

Habitat for Humanity
South Sarasota Co., Inc.
200 Alligator Drive
Venice, Florida 34293
Judith H. Wilcox
(941) 493-6606
FAX: (941) 497-5366

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

PROJECT # CC-5903-A

Meals on Wheels, Etc.
2801 South Financial Court
Sanford, Florida 32773
Sherry Fincher
(407) 333-8877
FAX (407) 829-2468

PROJECT # CC-6410-A

Southwest Volusia Habitat for Humanity
Post Office Box 740166
Orange City, Florida 32774
Deborah T. Custer
(386) 774-1553
FAX (386) 774-1553

PROJECT # CC-6401-B

Halifax Habitat for Humanity
826 White Street
Daytona Beach, Florida 32117
Lori M. Gillooly
(386) 257-9950
FAX (386) 257-4980

PROJECT # CC-6604-A

Habitat for Humanity of Walton County, FL,
Inc.
Post Office Box 506
Freeport, Florida 32439
Shannon B. Erwin
(850) 835-0067
FAX (850) 835-0068

PROJECT # CC-6408-A

Southeast Volusia Habitat for Humanity
Post Office Box 1468
New Smyrna Beach, Florida 32170
Rosemary Walker
(386) 428-5010
FAX (386) 427-4352

For Additional Information, please contact:

BURT C. VON HOFF

EXECUTIVE OFFICE OF THE GOVERNOR

OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT

THE CAPITOL; SUITE 2001

TALLAHASSEE, FLORIDA 32399-0001

PHONE: 850/487-2568; FAX: 850/487-3014

E-MAIL: BURT.VONHOFF@MYFLORIDA.COM

WEB PORTAL: WWW.FLORIDAENTERPRISEZONE.COM

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPROVED SPONSORS: FY 2010/2011

(as of July 13, 2010)

COUNTY NUMBERS

0	-	FLORIDA	34	-	LAFAYETTE
1	-	ALACHUA	35	-	LAKE
2	-	BAKER	36	-	LEE
3	-	BAY	37	-	LEON
4	-	BRADFORD	38	-	LEVY
5	-	BREVARD	39	-	LIBERTY
6	-	BROWARD	40	-	MADISON
7	-	CALHOUN	41	-	MANATEE
8	-	CHARLOTTE	42	-	MARION
9	-	CITRUS	43	-	MARTIN
10	-	CLAY	44	-	MONROE
11	-	COLLIER	45	-	NASSAU
12	-	COLUMBIA	46	-	OKALOOSA
13	-	MIAMI - DADE	47	-	OKEECHOBEE
14	-	DESOTO	48	-	ORANGE
15	-	DIXIE	49	-	OSCEOLA
16	-	DUVAL	50	-	PALM BEACH
17	-	ESCAMBIA	51	-	PASCO
18	-	FLAGLER	52	-	PINELLAS
19	-	FRANKLIN	53	-	POLK
20	-	GADSDEN	54	-	PUTNAM
21	-	GILCHRIST	55	-	ST. JOHNS
22	-	GLADES	56	-	ST. LUCIE
23	-	GULF	57	-	SANTA ROSA
24	-	HAMILTON	58	-	SARASOTA
25	-	HARDEE	59	-	SEMINOLE
26	-	HENDRY	60	-	SUMTER
27	-	HERNANDO	61	-	SUWANNEE
28	-	HIGHLANDS	62	-	TAYLOR
29	-	HILLSBOROUGH	63	-	UNION
30	-	HOLMES	64	-	VOLUSIA
31	-	INDIAN RIVER	65	-	WAKULLA
32	-	JACKSON	66	-	WALTON
33	-	JEFFERSON	67	-	WASHINGTON

How to build a tax shelter

[SOUTH PINELLAS Edition]

St. Petersburg Times - St. Petersburg, Fla.

Author:SCOTT BARANCIK

Date:Jan 13, 2003

Start Page:1.E

Section:BUSINESS

Text Word Count:2594

Copyright Times Publishing Co. Jan 13, 2003

Reggie and Tameka Young aren't likely to forget the generous people who helped build their new home, one of 25 planned to replace a square block of crumbling shacks on the east side of town.

But a shiny plaque screwed to the front of their modest three-bedroom house serves as a permanent reminder:

"East Pasco Habitat for Humanity in partnership with Jarrett Ford Mercury Lincoln," it says. "Building hope one family at a time."

With 1,653 Habitat affiliates across the United States and 633 abroad, businesses such as Jarrett Ford of Dade City help pay for materials and skilled labor. Volunteers such as former President Jimmy Carter swing hammers. Recipients like the Young family work several hundred hours themselves, contributing "sweat equity." They also make monthly payments on a no-interest mortgage.

It's a formula that has made Habitat one of the world's most recognized and respected charities.

And Florida plays a leading role. In 2001, three of the country's five most productive Habitat chapters were in the state:

Jacksonville, Collier County and Lee County. Habijax, the Jacksonville affiliate, is completing an average of four new houses a week.

Their secret weapon? The state's Community Contribution Tax Credit, a little-known, taxpayer-funded program designed to encourage business owners to donate to approved Florida charities. Donors get \$50 back for every \$100 contributed.

"It's been a gift from God for us, definitely," said Lowell Harris, former president of East Pasco Habitat. "It's just a win-win-win for everybody."

But other nonprofit organizations are unhappy that Habitat snapped up 85 percent of the \$10-million that the Legislature allocated for fiscal year 2002-03.

"I don't believe they wanted just one, two or three organizations to get all the money," said Lawrence Wasser, executive director of the Florida Holocaust Museum in St. Petersburg.

One reason Habitat dominates is that, thanks to agile accounting, many of its donors get back 100 percent of the cash they contribute, not 50 percent. Among the lucky beneficiaries: Jarrett Ford. The auto dealership received all the kudos associated with donating cash

for four new houses last year - congratulatory ads in local papers, news coverage, a plaque for each house - but got back every penny of the \$116,000 it spent.

"I'm just doing Habitat a favor, helping them get funds from the state," dealership general manager Jim Scott said. "They are just using us as a pass-through."

Other fundraising practices at Habitat are getting attention, too. Some donors are collecting the sales tax credit based on homes the charity built years earlier with other funding sources. Other donors are collecting their tax credit even before they cut Habitat a check.

It's charity minus the sacrifice.

"We've got a can of worms here," said Burt Von Hoff, community development liaison at the Florida Office of Tourism, Trade and Economic Development, when told of the practices.

Created in 1980 to help heal blighted neighborhoods, Florida's Community Contribution Tax Credit was a government program both liberals and conservatives could love.

By giving tax breaks to corporate donors, it encourages charity without the need for a bloated Tallahassee bureaucracy. Today, the program is administered largely by a single state employee, community development liaison Von Hoff.

Here's how it works.

A corporation donates, say, \$100,000 to an approved charity. It sends a copy of the check and a Community Contribution tax credit application to the state's tourism office. Once the business receives an approval letter, it can take a credit of half the amount of its donation, or \$50,000 in this case, against its state corporate income tax.

Some businesses also claim the donation as a charitable deduction on their federal income tax return, adding to the tax benefits.

Over the years, lawmakers tinkered with the program. Possibly the biggest change came in 2001, when a campaign orchestrated by Deborah Gestner, consultant & Director of Grants and Legislative Affairs at the Florida Holocaust Museum, convinced lawmakers to greatly expand the number of eligible donors.

Gestner then drafted the new legislative changes and solicit House and Senate members to sponsor the bill which includes sales tax refunds thereby changing the programs eligible applications forever.

Until then, only businesses that regularly filed a Florida corporate income tax return - and that paid enough state income tax to make a Community Contribution credit worth their while - participated in the program. Left out were businesses such as "S" corporations, which do not pay corporate income tax.

To expand the pool of eligible donors, businesses were permitted to claim their 50 percent refund as a sales tax credit. Any business or individual that collected state sales tax from its customers could now qualify.

The year before the change, only \$6.1-million of the program's \$10-million annual cap was used. In fiscal 2001-02, the first year the sales tax credit was made available, the entire \$10-million ran

out after 248 days. In 2002-03, it took just 80 days to exhaust the allotment.

For those who know about it, the Community Contribution credit has proved to be a powerful fundraising tool. This year's donors include Kane's Furniture, the Jacksonville Jaguars football team and Tampa cigar manufacturer Thompson & Co. (Times Publishing Co., parent company of the St. Petersburg Times, has received the tax credit for several donations in recent years, but not for contributions to Habitat for Humanity.) Current recipients include the Ringling School of Art and Design, the American Stage theater in St. Petersburg and the city of Tampa's trolley car project.

A fundraising brochure created by the Holocaust Museum is straightforward in its pitch. "Do You Collect Florida Sales Tax?" it asks. "Want \$ome Back?"

Competition for the credits is intense. When program administrator Von Hoff opened the door of his office at the state Capitol on July 1, the first day of the new fiscal year, representatives from close to 20 Florida charities were there, waiting in line to file their donors' applications. By day's end, \$5.5-million of the year's \$10-million allocation was gone.

Joked museum official Gestner, "I created a monster."

Twenty-five Habitat for Humanity chapters got donations last year via Florida's Community Contribution program.

Most credit Frank Barker for their success.

Barker was executive director of Habijax in Jacksonville until his death in September. In fiscal year 1995-96, his was the only Habitat chapter using the credit, pulling in 23 percent of the \$1.9- million claimed.

Since then, Habijax's annual share has reached as high as 79 percent. Those funds helped it build 200 houses in 2000, a Habitat record. The following year, Habitat for Humanity held its international conference in Jacksonville.

Barker shared his knowledge with other Habitat chapters, partly for pragmatic reasons. Complaints that Habijax was hogging the credit risked the program's political future, said Toni Randall, the group's corporate and government funding manager. Barker, she said, thought that spreading dollars into different legislative districts was the best medicine.

It worked. Though Habijax's take of the \$10-million pie in fiscal 2002-03 was \$2.3-million, vs. \$4.4-million in 2001-02, Habitat affiliates together garnered more than 85 percent of program dollars.

Barker's greatest legacy, however, may be a real estate procedure that lets many Habitat donors recover 100 percent of their contribution.

Say Habijax wants to build a house that, not including the land, will have a market value of \$70,000. It finds a business willing to cut a check for \$35,000, enough to cover the cost of materials and, where necessary, skilled labor to supplement the work of volunteers. When construction is finished, the donor officially gives the home to Habijax by signing a "deed of improvement." Habijax and the donor

then file a Community Contribution credit application with the state.

Instead of claiming a cash contribution of \$35,000, however, they claim a real estate contribution worth \$70,000. The donor later receives a \$35,000 credit, an amount equal to its original outlay. "There is not anything out of pocket for many of the companies," said Habijax's Randall, though she said about half the donors offer some extra cash.

Von Hoff, the tax credit program's administrator in Tallahassee, said Habijax first tried using the procedure in 1997. He approved it, he said, on the assumption that the donor also provided much of the volunteer labor needed to erect the house.

Jim Scott, general manager at Jarrett Ford, was skeptical when officials from East Pasco Habitat asked for a \$116,000 donation and added that his employer would get all of it back.

"Sure, I mean, any time someone tells you they need your help to get money from the state, it sounds a little fishy," said Scott, who agreed to help anyway.

But some donors, including Jarrett Ford, Tamiami Ford and Yamron Jewelers, both of Naples, said they did little or no volunteer work on the home-building projects. Scott said that his employees were busy with other volunteer activities and that the deal with East Pasco Habitat was strictly a cash relationship.

Even some Habitat officials are critical of that approach. Liz Fields, executive director of the organization's Hillsborough chapter, said her donors have a "little more integrity" and are content to get back 50 percent of their contributions. But she said other Habitat chapters attracted so many donations so quickly this year that the program ran out of credits before her donors could apply.

"I'm doing it the way I believe to be the letter of the law and the spirit of the law," Fields said. "And if it means some of my sponsors won't get money back from the government, so be it." Program administrator Von Hoff said talks are under way about requiring donors to sign an affidavit asserting they provided volunteer work on any donated homes.

"Intuitively, I'm very, very conservative with state resources," he said. "We don't want businesses to receive more than they deserve." Florida Department of Revenue spokesman Dave Bruns said his agency has no problem with the approach, which it reviewed several years ago.

"The taxable event is not the (cash) donation to Habitat. The taxable event is the deed of improvement to the charity," he said.

"If the taxpayer is taking a 50 percent credit on the value of the donated home, then it is being applied correctly."

For true believers like John Finnerty, the Community Contribution program has been nothing short of a miracle.

When Finnerty, 55, took over as executive director of East Pasco Habitat a year ago, the nonprofit was building homes at a leisurely two-a-year pace. Not nearly fast enough, the retired Zephyrhills postmaster said, for a community with 2,600 families living in homes

that often lack electricity, heat or functional indoor plumbing. That was before he learned about the tax credit. In 2002, his first year in the program, East Pasco Habitat's donors claimed credits totaling \$335,500, enabling its volunteers to build four houses. Finnerty plans to increase his output by two houses every year, reaching a pace of at least 12 a year by 2006.

"Habitat is insidious," said Finnerty, a retired command sergeant major in the Army National Guard and father of four, including two adopted children ages 7 and 9. His first six months as executive director were unpaid. "It gets in your blood and takes you over." Among his most recent beneficiaries are a mother and her adult son. During construction of their home late last year, the son, who has no legs and is unable to speak or hear, kept the grounds clean of trash using a wooden stick and nail. The two live next door to Reggie and Tameka Young.

But the zealous pursuit of home-building dollars may be leading some branches of the charity astray.

The timing of donations is one example. According to program administrator Von Hoff, Habitat donors should cut a check, wait until the house they've funded is substantially completed, then apply to the revenue department for credit. The lag time between donation and repayment can easily reach six months.

In some cases, however, East Pasco Habitat and other chapters have encouraged donors to apply for and receive the sales tax credit first, then cut a donation check afterward. The donors do so by basing their applications on homes built years earlier with other funding.

How could such a practice pass muster? Von Hoff said he wouldn't knowingly allow it. But East Pasco's Finnerty said he had specifically asked the Office of Tourism and Trade if it was "kosher" and got the okay.

"They said as long as the donor was willing to sponsor an older house, then there was no problem," he said. "If I thought for one second that we were doing something wrong, I wouldn't take the money."

Questions also surround the tax implications of Community Contribution credits.

Jarrett Ford general manager Scott said his employer will not list its \$116,000 cash contribution, or the \$116,000 credit it got back, on its state or federal corporate income tax returns. "It's not income, nor is it a charitable contribution," he said.

Hypothetical examples provided by Habijax, on the other hand, suggest that donors may want to count their donation as a charitable deduction and their tax credit as income. Burns, the revenue department spokesman, suggested neither approach was correct. Despite such confusion, Habitat executives remain confident.

"I think Habitat affiliates have served the program very well," Habijax's Randall said. "We have taken hundreds of families out of public housing, we have created tax-paying citizens, and we have reduced the reliance on community services. I think we've had a profound effect."

- Times staff researchers Caryn Baird, Kitty Bennett and Mary Mellstrom contributed to this report. Scott Barancik can be reached at barancik@sptimes.com or (727) 893-8751.

Taking all the credit

The Community Contribution Tax Credit encourages businesses to contribute to Florida charities by giving them \$50 back for every \$100 donated. But some Habitat for Humanity chapters are helping backers recover \$100 of every \$100 donated.

Here's an example of how it works:

1. Habitat plans to build a house that will have a \$70,000 value.
 2. Business donates \$35,000 to Habitat.
 3. Habitat builds the house.
 4. Business deeds new house to Habitat.
 5. Business applies for tax credit based on the real estate donation valued at \$70,000.
 6. The Florida revenue department gives the business 50 percent of \$70,000, or \$35,000
 7. Business' out-of-pocket expense: zero
- SCOTT BARANCIK, Times staff writer

The Community Contribution Tax Credit

Number of approved charities: about 150

Number receiving donations in fiscal year 2002-03: about 50

Percentage of credits received as sales tax rebate: 83 percent

Percentage of credits received as income tax credit: 17 percent

Top bay area recipients: Habitat for Humanity of East Pasco (\$335,500); Florida Holocaust Museum (\$182,900); city of Tampa's downtown trolley project (\$125,000)

Top Bay area donors, based on credits received: Withlacoochee River Electric Co-op (\$152,000); Jarrett Ford Mercury Lincoln (\$116,000); Oak Hill Hospital (\$94,500)

Source: Florida Office of Tourism, Trade and Economic Development
Habitat heaven

Of the \$10-million distributed under the state's Community Contribution Tax Credit program in fiscal year 2002-03, more than 85 percent went to Habitat for Humanity donors. The six top recipients were all Habitat chapters.

[Table]

Rank Group Amount

- 1 Habitat-Jacksonville \$2,228,453
- 2 Habitat-Collier County 1,797,750
- 3 Habitat-Lee County 1,174,965
- 4 Habitat-Clay County 796,500
- 5 Habitat-Jacksonville Beaches 531,000
- 6 Habitat-East Pasco County 335,500
- 7 Fresh Ministries Inc. (Jacksonville) 306,001

Source: Florida Office of Tourism, Trade and Economic Development;
Times calculations.

[Illustration]

Caption: the frame of a house; Tameka Young, 27, sits with her
daughter Micaiah, 4, outside their Habitat for Humanity home
in Dade City.; John Finnerty; Lists the top six Habitat
chapters that received part of a \$10-million state Community
Contribution Tax; Credit in the fiscal year 2002-03.; Photo:
PHOTO, Getty Images; PHOTO, BRENDAN FITTERER; PHOTO; CHART