



## You can help the Heart of the Civil War enhance ways that local history and culture contribute to our communities as vital places to live and work.

### WHAT IS THE CITC?

The Community Investment Tax Credit Program (CITC) is a Maryland program that provides tax credits to any eligible business or individual who contributes money, goods, securities or real property worth \$500 or more to the Heart of the Civil War Heritage Area in the 2017 calendar year.

### HOW DOES THE CITC WORK?

- At your request, the Heart of the Civil War Heritage Area will submit a request for the certification and forward the approved document certifying the tax credits. Your request for a CITC tax credit must accompany your donation and cannot be awarded retroactively.
- This credit can be used, dollar-for-dollar, to offset Maryland taxes that you owe.
- In addition, you can claim the full amount of your original donation – before the tax credit – on both your federal and Maryland income tax returns.
- Depending on your tax bracket, this combination of tax credits plus tax deductions can significantly reduce the out-of-pocket cost of supporting the Heart of the Civil War Heritage Area.

**CARROLL COUNTY**  
HAMPSTEAD  
MANCHESTER  
MOUNT AIRY  
NEW WINDSOR  
SYKESVILLE  
TANEYTOWN  
UNION BRIDGE  
WESTMINSTER

The table below illustrates the potential savings:

**FREDERICK COUNTY**  
BRUNSWICK  
BURKITTSVILLE  
EMMITSBURG  
FREDERICK  
MIDDLETOWN  
MOUNT AIRY  
MYERSVILLE  
NEW MARKET  
ROSEMONT  
THURMONT  
WOODSBORO

### CITC Tax Benefits to an Individual Donor Illustrative \$1,000 Donation

Donation to Heart of the Civil War Heritage Area	\$1,000
CITC Tax Credit	(\$500)
Reduction in Federal Tax Obligation	(\$396)*
Reduction in Maryland Tax Obligation	(57.50)*
<b>Net Cost of Donation</b>	<b>\$46.50</b>

*\*Using the highest 2016 state (5.75%) and federal (39.6%) marginal tax rates are shown for illustrative purposes only. The net cost of your donation depends on your particular federal and state tax brackets. Any individual or business contemplating making a CITC donation is encouraged to consult a tax professional to determine the actual tax benefits.*

**WASHINGTON COUNTY**  
BOONSBORO  
HAGERSTOWN  
HANCOCK  
SHARPSBURG  
SMITHSBURG  
WILLIAMSPORT

### ACT NOW

Tax credits must be requested simultaneous with your donation. The Heart of the Civil War Heritage Area has a limited number of tax credits available for 2017. To request a tax credit at the time of your donation, contact us to be sure they are still available:

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301-600-4031  
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