

Community Law Center, a nonprofit law firm, provides legal services to community and nonprofit organizations throughout Maryland to promote stronger nonprofits and more vibrant neighborhoods.

Pro Bono Program recruits and places volunteer attorneys to serve non-profit clients whose efforts improve communities incrementally every day.

Community Legal Services Program provides direct legal representation to community organizations, CDCs and nonprofits in Baltimore City to bring neighborhood revitalization goals to fruition. Everyday, staff attorneys use the power of the law to make Baltimore's neighborhoods cleaner, safer, and more attractive places to live, work, and play, through these focus areas:

Neighborhood Revitalization: protest liquor license renewals and transfers of bars and package goods stores that refuse to be good neighbors in a community; stop drug dealers from using houses for the distribution of narcotics; and help neighborhoods realize their revitalization goals.

Environmental Justice: representation in administrative hearings and judicial review, gaining legal access to clean and green vacant lots and build community gardens, seek enforcement of environmental, zoning, and transportation laws, and advocating for cleaner, greener, and healthier neighborhoods.

Equitable Development: builds community assets and improves access to affordable housing, reliable transportation, healthy food, living wage employment, and needed social services by: working with communities to draft Community Benefits Agreements with developers in their neighborhoods; providing workshops and educational opportunities; seeking policy change to improve opportunities for equitable development; and bringing stakeholders together to address community concerns.

Real Estate Services: legal representation to community-based organizations and nonprofit housing developers seeking to return vacant properties in Baltimore City to productive use through acquisition and rehabilitation.



CLC

COMMUNITY
LAW CENTER

Lawyers for Neighborhoods

And Nonprofits

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**Community
Law
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**Community
Investment
Tax Credits
2012**



***If you or your business
pay taxes in Maryland,
you can save up to 74%
of the cost of your
charitable giving!***

What is the Community Investment Tax Credit (CITC) program?

The Maryland Department of Housing and Community Development awards credits to nonprofits through a competitive application process. Businesses and individuals that **donate \$500 or more** to those nonprofits can receive a credit of 50% of the value of their gift on their Maryland taxes. In addition, the full gift amount is also eligible for federal and state charitable gift deductions. This program can make it very economical to make a charitable gift:



Former CLC Staff Attorney Michelle Wirzberger argues a case before the Baltimore City Liquor Board in 2009. Photo: Andy Cook

Initial cash contribution by donor	\$1,000
CITC credit award (50% of gift)	(500)
MD state charitable deduction*	(70)
Federal tax deduction*	<u>(170)</u>
Net cost to donor of contribution	\$260

*Tax deductions shown are for illustration only. Actual rates vary based on individual tax situation.

The **actual cost** to the donor of the \$1,000 gift in this illustration is **26%** of the gift. Any person or any business with a Maryland tax liability can take advantage of this method of giving.

Community Law Center, a nonprofit public interest law firm with 25 years of experience exclusively representing nonprofits and community organizations, matches clients with staff and pro bono attorneys to meet all of their legal services needs. Clients can apply for free or reduced cost legal help with their nonprofit and tax exempt status, leases, contracts, incorporation, by-laws, zoning cases, liquor license protests, community development issues, vacant properties, drug nuisance cases and other issues affecting the safety and prosperity of neighborhoods.

The Community Law Center is successful in being awarded CITC credits because we have a track record of outstanding contributions to the economic revitalization of Baltimore. We currently have credits available for our **Community Legal Services Program**, which has focus areas in:

1. Neighborhood Revitalization
2. Environmental Justice
3. Equitable Development
4. Real Estate Services

For the average person, the law is complicated, mysterious and expensive. Community Law Center makes the law clear, accessible, and affordable.

Minimum Gift Eligible for CITC: \$500

For more information on the rules for Community Investment Tax Credits and to view sample forms, visit the DHCD website at:
www.neighborhoodrevitalization.org/CITC/CITC.aspx

Advantages of the CITC program:

- You support a program that was chosen as a priority project by the State of Maryland
- You can make a charitable gift and get **74%** of it back on your taxes *
- Your net **cost is only 26%** *
- Everybody wins!

Who can use the CITC Program:

- 1) Any individual who pays taxes in Maryland
- 2) Any business or trade subject to State income tax, public service company franchise taxes or insurance premiums tax from the State of Maryland such as:
 - Corporations
 - Insurance and financial institutions
 - S corporations and LLC's
 - Partnerships, Sole proprietorships
 - Practice Groups (Physicians, Legal, Dental)

Community Law Center, Inc.

For more information about the CITC program, please contact:
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Or to learn more about the Community Law Center, visit our website at:
www.communitylaw.org