



**CET**  
fueling innovation

The Center for Emerging Technologies (CET) has 50,000 in Tax Credits for calendar year 2017. Donations made by December 31, 2017 to support capital improvements to and maintenance of CET labs, equipment and facilities are eligible to receive tax credits in the amount of 50% of the contributions made to CET for these activities. Any excess tax credits can be carried forward for up to 5 years and the taxpayer may sell credits for about \$0.91 of their dollar value. The tax credits are derived from the "Small Business Incubator Tax Credit Program" of the Division of Business and Community Services (RSMo 620.495)

The table below illustrates the impact of your contributions and your estimated net cost of your contribution:

Contribution To CET	Federal Tax Bracket - 28%		Federal Tax Bracket - 39.6%	
	\$ 1,000	\$ 5,000	\$ 1,000	\$ 5,000
<b>Tax Benefits of Contribution:</b>				
Missouri Tax Credit @ 50%	(500)	(2,500)	(500)	(2,500)
Federal Income Tax Deduction	(280)	(1,400)	(396)	(1,980)
State Income Tax Deduction @ 6%	(60)	(300)	(60)	(300)
Federal Tax on State Savings	140	700	198	990
<b>Total Tax Benefits of Contribution</b>	<b>(700)</b>	<b>(3,500)</b>	<b>(758)</b>	<b>(3,790)</b>
<b>Net Cost of Contribution to You</b>	<b>\$ 300</b>	<b>\$ 1,500</b>	<b>\$ 242</b>	<b>\$ 1,210</b>
	<u>30%</u>	<u>30%</u>	<u>24%</u>	<u>24%</u>

**Notes:**

The above examples are for individuals in the 28% and 39.6% federal tax brackets.

Benefits vary depending upon your tax bracket.

Please contact your tax advisor to learn how tax credits will work for you.

For more information about the availability of CET's tax credits, please contact Christy Maxfield at [cmaxfield@cortexstl.com](mailto:cmaxfield@cortexstl.com) or 314-615-6902

