



**TENNESSEE DEPARTMENT OF REVENUE**  
**Rural Opportunity Fund and Small Business Opportunity Fund**  
**Certificate of Contribution for Tax Credit**

**Part 1 - Business and Contribution Information (completed by contributor)**

Name of Financial Institution \_\_\_\_\_

Business Mailing Address \_\_\_\_\_

Contact Person and Title \_\_\_\_\_ Telephone Number \_\_\_\_\_

Name of Parent Company (if applicable) \_\_\_\_\_

Tennessee Franchise and Excise Number \_\_\_\_\_

Tax Year (check one)  Calendar Year  Fiscal Year: from \_\_\_\_\_ to \_\_\_\_\_

Applicable Fund (check one)  Rural Opportunity Fund  Small Business Opportunity Fund

Qualified Contribution \$ \_\_\_\_\_ Date Approved \_\_\_\_\_

By \_\_\_\_\_  
Signature \_\_\_\_\_ Print Name and Title \_\_\_\_\_ Date \_\_\_\_\_

**Part 2 - Southeast Community Capital Certification (completed by SCC)**

Amount of Eligible Contribution \_\_\_\_\_

Approved By \_\_\_\_\_  
Signature \_\_\_\_\_ Print Name and Title \_\_\_\_\_ Date \_\_\_\_\_

**Part 3 - Department of Revenue Certification (completed by Revenue)**

Annual Amount of Credit \_\_\_\_\_

Approved By \_\_\_\_\_  
Signature \_\_\_\_\_ Print Name and Title \_\_\_\_\_ Date \_\_\_\_\_

## **Instructions: Rural Opportunity Fund and Small Business Opportunity Fund Certificate of Contribution for Tax Credit**

Tenn. Code Ann. § 67-4-2109(l) provides a credit for financial institutions that contribute to the Tennessee rural opportunity fund or the Tennessee small business opportunity fund. The credit is 10% of the contribution amount and can be taken each year for 10 years, beginning with the year the contribution was made.

Financial institutions will qualify for this credit only upon contributing to one of the two funds mentioned above, which are both administered by Southeast Community Capital Corporation (d/b/a Pathway Lending). For more information about making a contribution, please contact Pathway Lending at (615) 425-7171 or visit [www.pathwaylending.org](http://www.pathwaylending.org).

### **Part 1 – to be completed by financial institution contributing funds**

- Enter the financial institution's general business information.
- Indicate whether the contribution was to the rural opportunity fund or the small business opportunity fund.
- Provide the amount of the qualified contribution and the date it was approved.
- This part should be signed by an officer of the financial institution.
- Submit the form to Pathway Lending for certification of contribution at: Pathway Lending, 201 Venture Circle, Nashville, TN 37228.

### **Part 2 – to be completed by SCC (Pathway Lending)**

- Include the amount of the approved eligible contribution and sign and date.
- Submit the form to Department of Revenue for approval and calculation of tax credit at: Tennessee Department of Revenue, P.O. Box 190644, Nashville, TN 37219-0644.

### **Part 3 – to be completed by Tennessee Department of Revenue**

- Upon approval and calculation of the tax credit, the Department will send a letter to the taxpayer confirming the taxpayer's eligibility for the tax credit.