

# City of Philadelphia Department of Revenue

<b>FOR DEPARTMENT USE ONLY</b>	
Application No.	_____
Date Received	_____
Time Received	_____

## APPLICATION FOR TAX CREDIT FOR CONTRIBUTION TO A COMMUNITY DEVELOPMENT CORPORATION (SECTION 19-2604 OF THE PHILADELPHIA CODE)

<b>SECTION I</b>	
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<b>Applicant/Sponsor</b>
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1. Applicant's Name

2. Address

3. Contact Person

4. Telephone Number

5. Business Privilege Tax Year

6. BPT Account Number

7. Federal Employee Identification Number/Social Security Number

8. Date Philadelphia Business Began

<b>SECTION II</b>	
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<b>Community Development Corporation</b>
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1. Name of Community Development Corporation

2. Address

3. Contact Person and Title

4. Telephone Number

5. Geographic Boundaries of Target Area

6. Federal Employee Identification Number

7. City Council District(s)

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<b>SECTION III</b>	
<b>Attachments</b>	

The following information must be submitted with this application:

- (1) Attach a copy of the letter ruling from the Internal Revenue Service which states the Community Development Corporation is a non-profit organization and is exempt from income taxation under the provisions of section 501(c) (3) of the Internal Revenue Code.
- (2) Attach a copy of the current Articles of Incorporation for the Community Development Corporation, which have been filed with the Commonwealth of Pennsylvania.
- (3) Attach a copy of the by-laws of the Community Development Corporation.
- (4) Attach a copy of the most recent listing of all board members of the Community Development Corporation.
- (5) Attach a detailed description of the scope of work which the Community Development Corporation (CDC) is either currently engaged or will be engaged in economic development activities. The economic development activities must either increase economic opportunity for individuals, or stimulate or retain business and/or permanent jobs in an economically distressed neighborhood. The distressed neighborhood must be within an identified target area in the City of Philadelphia. Where appropriate the CDC will include a copy of the plan it has developed and the key personnel and/or consultants that have either carried out or will carry out the proposed economic development activities.

For purpose of this application, economic development and economic distressed neighborhoods are as follows:

- (a) Economic development improves the physical or social environment of an economically distressed area. However, economic development does not include activities for the development of housing, education, recreation, religious facilities, or related activities.
  - (b) Economic distressed neighborhood includes but is not limited to high unemployment, vacant commercial industrial properties, or blighting effects of deferred public or private maintenance to commercial areas of a neighborhood.
- (6) Attach a narrative description of the various community activities that the Community Development Corporation has completed in the past five years. The narrative must include those activities, which promote economic development in an economically distressed neighborhood within an identified target area in the City of Philadelphia. The Community Development Corporation shall identify cause(s) of economic distress within the targeted area.
  - (7) Documentation to support the Community Development Corporation's prior experience of conducting economic activities within an identified target area in the City of Philadelphia or that it has acquired sufficient expertise in order to go forward. The prior experience requirement can be met if the organization has developed a clearly defined plan for undertaking economic development activities which address the specific issues of economic distress in its community and has engaged employees or consultants to undertake these activities.

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- (8) Documentation that the Community Development Corporation will utilize the funds available under this tax credit program to address at least one of the conditions of economic distress within a specified neighborhood within the City of Philadelphia. The neighborhood shall include the street boundaries and, where appropriate, river boundaries.
- (9) Attach an executed copy of the Community Development Corporation's Certification of Compliance with all federal, state, and city laws, ordinances, and resolutions and certification of non-indebtedness to the City of Philadelphia.

<b>SECTION IV</b>	
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**Certification: To be signed by an authorized company representative.**

I hereby certify that all information contained in this document and attachments are true and correct to the best of my knowledge. If I knowingly make a false statement to obtain the tax credit for contribution to a community development corporation, I \_\_\_\_\_, may be subject to criminal prosecution.

Company and Signer

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Representing: \_\_\_\_\_

Address: \_\_\_\_\_

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### GENERAL INSTRUCTIONS

- A. Who Must File: In order to obtain the tax credit authorized under the Contribution To A Community Development Corporation, business firms must submit this application for approval.
- B. When to File: Application must be filed annually with the City of Philadelphia, Department of Revenue.
- C. Signature and Mailing: The application must be signed by an authorized officer of the applicant. The original and two (2) copies of the application must be mailed to the Revenue Commissioner, Municipal Services Building, Room 630, 1401 John F. Kennedy Boulevard, Philadelphia, PA 19102.
- D. Claiming Tax Credit: You will receive a copy of the approved tax credit application; attach a copy of the approved application when filing your tax return with the City of Philadelphia, Department of Revenue.

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#### Section I

- Item 1: Indicate exact name of business firm.
- Item 2: Indicate address to which correspondence concerning this application is to be directed
- Item 3: Person to be contacted if additional information is needed.
- Item 4: Telephone number of contact person.
- Item 5: Refer to business privilege tax regulation section 501 D.7.
- Item 6: Indicate City of Philadelphia Business Privilege Tax Account Number assigned to the business.
- Item 7: Indicate Federal Identification Number (EIN) assigned to the business.
- Item 8: Indicate the exact date taxable business activity began in Philadelphia.

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### Section II

Item 1: Indicate exact name of Community Development Corporation.

Item 2: Address of Community Development Corporation.

Item 3: Person to be contacted if additional information is needed.

Item 4: Telephone number of contact person.

Item 5: Geographic location of project.

Item 6: Indicate Federal Identification Number (EIN) assigned to the Community Development Corporation.

Item 7: Indicate City Council District(s) of the Community Development Corporation.

### Section IV

This section certifies that the information provided in the application is true and correct to the best of the signer's knowledge. The signer must have the authority to bind the applicant to the terms and conditions of Section 19-2604 (6) of the Philadelphia Code and Section 501 of the Business Privilege Tax Regulations. False information may subject the signer and company to criminal prosecution.

**City of Philadelphia**  
**Department of Revenue**  
**Application Approval**

FOR DEPARTMENT USE ONLY

Application No. \_\_\_\_\_

Name of Applicant \_\_\_\_\_

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**Department of Revenue**

\_\_\_\_\_  
Approving Authority

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

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**Commerce Department**

\_\_\_\_\_  
Approving Authority

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**QUALIFYING COMMUNITY DEVELOPMENT CORPORATION (“QCDC”)'S  
CERTIFICATION OF COMPLIANCE WITH ALL FEDERAL, STATE, AND CITY  
LAWS, ORDINANCES, AND RESOLUTIONS**

**AND**

**CERTIFICATION OF NON-INDEBTEDNESS TO THE CITY OF PHILADELPHIA**

The QCDC hereby certifies and represents to the City of Philadelphia that the QCDC and the QCDC's parent company(ies) and subsidiary(ies) are currently in compliance and shall remain in compliance with all Federal, State, and City laws, ordinances, and resolutions.

In addition, the QCDC hereby certifies and represents to the City of Philadelphia that the QCDC and the QCDC's parent company(ies) and subsidiary(ies) are not currently indebted to the City for any delinquent taxes, and shall not at any time during the term of the Tax Credit Program be indebted to the City for or on account of any delinquent taxes (including, but not limited to, taxes collected by the City on behalf of the School District of Philadelphia), liens, judgment, fees or other debts for which no **written** agreement or payment plan satisfactory to the City has been established.

If the QCDC or the QCDC's parent company(ies) and subsidiary(ies) are determined to be in violation of said laws, ordinances, and regulations, the City may **disqualify** the QCDC from the Tax Credit Program.

\_\_\_\_\_  
Name of QCDC

By: \_\_\_\_\_  
Authorized Signatory

Title: \_\_\_\_\_  
President or Vice President

\_\_\_\_\_  
Print Name

Attest: \_\_\_\_\_  
Secretary or Treasurer

\_\_\_\_\_  
Print Name