

CITY OF PHILADELPHIA – DEPARTMENT OF REVENUE

PHILADELPHIA RE-ENTRY EMPLOYMENT PROGRAM (“PREP”) TAX CREDIT

Certification Form for Issuance of PREP Tax Credit Certificate

Applicant’s Name: _____

Business Address: _____

Philadelphia Business Tax Account Number: _____

Federal Employer Identification Number: _____

PREP Tax Credit Amount Requested: _____

(Tax credit calculation details attached)

Certification: To be signed by an authorized representative of the applicant.

The undersigned representative for the applicant hereby certifies the following:

- A PREP Tax Credit Agreement has been fully executed with the City of Philadelphia – Department of Revenue.
- All full-time and part-time employees listed on the attached documents, for which the PREP Tax Credit is being requested, have been certified by The Mayor’s Office of Re-Integration Services for Ex-Offenders (“R.I.S.E.”) as “Qualifying Employees” – “Qualifying Full-Time Employee” or “Qualifying Part-Time Employee”.
- Each organization listed on the attached document, for which the required minimum contribution was made and for which the PREP Tax Credit is being requested, has been certified by R.I.S.E. as a “Qualifying Exempt Organization”.
- Each Qualifying Employee listed was employed by the business or the Qualifying Exempt Organization for at least six (6) months.
- The Revenue Department (“Department”) will be notified within one (1) week after any Qualifying Employee is no longer employed by the business or by the Qualifying Exempt Organization.

The taxpayer further certifies that it is maintaining its obligations in accordance with the terms and conditions of the PREP Tax Credit Agreement executed on the _____ day of _____ (month, year) and is in compliance with the Department’s requirements.

I hereby certify that all information contained in this application and the attachments are true and correct to the best of my knowledge.

Signature of Representative: _____ **Date:** _____

Print Name of Representative: _____

Title of Representative: _____

Representative’s Address: _____

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Attachment A: Employment and Contribution Affidavit

Applicants for the PREP Tax Credits are required to complete and sign this affidavit.

Indicate the total in each column for the items listed below. Attach a list that includes 1) each Qualifying Employee’s name, SSN, hire and termination dates 2) each Qualifying Exempt Organization’s name, EIN, contribution amount, date of contribution and 3) the applicable tax credit for each employee and/or contribution.

<u>Number of Qualifying Employees:</u>	Hired by the Business	Hired by Qualifying Exempt Organizations
Qualifying Full-Time Employees	_____	_____
Qualifying Part-Time Employees	_____	_____
Total	_____	_____

<u>PREP Tax Credit:</u>	<u>Amount</u>	<u>Amount</u>
Qualifying Full-Time Employees	_____	_____
Qualifying Part-Time Employees	_____	_____
Total	_____	_____

I certify that, as of _____ (date), the business is eligible for the issuance of PREP Tax Credits totaling \$_____. I am requesting the Revenue Department to issue a tax credit certificate for the amount allowed.

Preparer’s Name _____ Preparer’s Title _____

Preparer’s Signature _____ Date _____

For Office Use Only:	
Date Request Received by Department: _____	Tax Certificate Amount: _____
Tax Credit Certificate – Date Issued: _____	Rev. 9.2010
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CITY OF PHILADELPHIA – DEPARTMENT OF REVENUE

PHILADELPHIA RE-ENTRY EMPLOYMENT PROGRAM (“PREP”) TAX CREDIT

Instructions for Requesting and Claiming the PREP Tax Credit

- To be eligible to receive the tax credit, a business must first execute a PREP Tax Agreement with the Revenue Department.
- After a business has executed a PREP Tax Credit Agreement, it may make an application to The Mayor’s Office of Re-Integration Services for Ex-Offenders (“R.I.S.E.”) on a form required by R.I.S.E. for each employee it wishes to have certified as a “Qualifying Employee”.
- After a business has received certification from R.I.S.E. for each Qualifying Employee, it may make a request to the Revenue Department for the issuance of the PREP Tax Credit and to claim the tax credit.
- For the methodology to calculate the PREP Tax Credit, reference Section 19-2604(9)(b) of The Philadelphia Code - “Calculation of Tax Credits”; The (amended) Ordinance can be accessed at <http://legislation.phila.gov/attachments/10473.pdf>
- For issuance of the tax credit certificate, and to claim the tax credit, the business must submit the following documents to the Revenue Department:
 1. Signed and completed Certification Form for Issuance of PREP Tax Credit;
 2. Copy of the certification issued by R.I.S.E. for each Qualifying Employee and Qualifying Exempt Organization;
 3. List of each Qualifying Full-Time and Part-Time Employee for which the tax credit was calculated – including name, SSN, hire and termination dates, tax credit amount;
 4. List of each Qualifying Exempt Organization to which a contribution was made – including the name and SSN of each Qualifying Full-Time and Part-Time Employee hired by the Organization, tax credit amount, Organization’s EIN, contribution amount, date of the contribution, a copy of both sides of the cancelled contribution check.
- Upon review and verification of the tax credit calculations, you will be notified and a tax credit certificate will be issued accordingly by the Department. The tax credit and applicable BPT Return have to be manually processed. To claim the tax credit, you must submit the original copy of Business Privilege Tax Return, for which the credit is being claimed, directly to Technical Staff in order to have the tax credit processed. OTHERWISE, the tax credit will not get processed.
- NOTE: Failure to submit any of the required documents or documentation will result in delays in the issuance and processing of the PREP Tax Credit.

Mail completed certification form and all other required documents to:

City of Philadelphia – Department of Revenue
Municipal Services Building – Room 630
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102