

# **HOW TO BECOME ELIGIBLE TO CLAIM A “ZONE” CREDIT**

In order to qualify for a “Zone” tax credit, a person or business shall own or lease real property in the Zone from which a trade, business or profession is actively conducted.

The qualified business must receive initial certification from The Pennsylvania Department of Community and Economic Development (DCED) that the person or business is located, and is actively engaged in a trade, business or profession within the Zone. The qualified business must obtain the annual renewal of certification from the DCED to continue to qualify for the tax credits.

**A copy of the certification must accompany the filing of any Business Privilege and/or Net Profits Tax Return in order for the business to claim a “Zone” credit.**