City of Philadelphia
Department of Revenue

FOR DEPARTMENT USE ONLY
Application No. _____
Date Received _____ ___

ORIGINAL APPLICATION
FOR BUSINESS PRIVILEGE TAX CREDIT FOR CONTRIBUTION TO A COMMUNITY DEVELOPMENT CORPORATION OR NONPROFIT INTERMEDIARY (SECTION 19-2604 OF THE PHILADELPHIA CODE)

****NOTE- ALL SUBSEQUENT YEARS SHOULD BE FILED ON A RENEWAL APPLICATION****

SECTION I

Business Applicant/Sponsor ☐ **Business Co-Sponsor** ☐

1. Applicant's Name

2. Address

3. Contact Person
4. Telephone Number & Email Address

5. Business Privilege Tax Year
6. BPT Account Number

7. Federal Employee Identification Number/Social Security Number
8. Date Philadelphia Business Began

SECTION II

Community Development Corporation ☐ **Nonprofit Intermediary** ☐

1. Name of Community Development Corporation or Nonprofit Intermediary

2. Address

3. Contact Person and Title
4. Telephone Number & Email Address

5. City Tax Account Number
6. Federal Employee Identification Number

7. Geographic Boundaries of Target Area
8. City Council District(s)

City of Philadelphia
Department of Revenue

FOR DEPARTMENT USE ONLY
Application No. _____

SECTION III	
Attachments	

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 or the Nonprofit Intermediary 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 or Nonprofit Intermediary, which have been filed with the Commonwealth of Pennsylvania.

3. Attach a copy of the by-laws of the Community Development Corporation or Nonprofit Intermediary.

4. Attach a copy of the most recent listing of all board members of the Community Development Corporation or Nonprofit Intermediary.

5. Attach a map clearly showing the Community Development Corporation's or Nonprofit Intermediary's identified geographic area targeted for the economic development activities.

6. The Community Development Corporation (CDC) must attach a detailed description of the Year One scope of work which the CDC is either currently engaged or will be engaged in furtherance of their economic development activities. For each activity, provide the anticipated number of jobs created and/or retained and the number of businesses added and/or retained as part of the proposed economic development activity in the identified economically distressed neighborhood.

   The Nonprofit Intermediary (NPI) must attach a detailed description of the Year One scope of work which the NPI intends to undertake to provide financial, technical, policy and/or related assistance to Community Development Corporations undertaking neighborhood economic development activities. For each activity indicate the type of assistance and the anticipated economic development outcomes, i.e. the number of jobs created and/or retained, the number of businesses added or retained, the number of businesses, individuals and/or organizations that received services.

   Additionally, the CDC/NPI must attach a plan for Years Two through Five that addresses economic development goals, objectives and timeframe for their actions, as well as the key personnel and/or consultants to implement the plan.

   Definitions for the purpose of this application are as follows:

   (a) Economic development activities must increase economic opportunity through the creation of jobs, permanent and part time, and/or stimulate or retain businesses. It does not include activities for the development of housing, education, recreation, religious facilities, or related activities.

   (b) Examples of economic distressed neighborhood includes but is not limited to high unemployment, vacant commercial and/or industrial properties, or blighting effects of deferred public or private maintenance to commercial areas of a neighborhood.

City of Philadelphia
Department of Revenue

7. Attach an organizational budget that documents sources and uses, and details how the Business Sponsor's and/or Co-Sponsor's contribution will be used. The organizational budget must show a one-to-one match to the Sponsor's contribution (total sources must be equal to or greater than $170,000). The match can be documented by submission of the organization's most recent Form 990 to show an organizational budget of at least $85,000 and/or documentation of committed funds for the 2012 match (such as a bank statement or award letter).

8. Attach an executed copy of the CDC/NPI's Certification of Compliance with all city laws, ordinances and resolutions of non-indebtedness to the City of Philadelphia.

SECTION IV	
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 or Nonprofit Intermediary _____ and I may be subject to criminal prosecution.
Business Sponsor/Co-Sponsor

Date: _____

Signature: _____

Print Name and Title: _____

Representing: _____

Address: _____

City of Philadelphia
Department of Revenue

GENERAL INSTRUCTIONS

A. **Who Must File**: In order to obtain the tax credit authorized under the Contribution To A Community Development Corporation or Nonprofit Intermediary, business firms must submit this application for approval.

B. **When to File**: Application must be filed with the City of Philadelphia, Department of Revenue. Applications will be selected on a "first come-first served" basis. When necessary the Department will choose among the applicants that apply on the same date, on a random basis, pursuant to a drawing as specified by the Revenue Commissioner. When an opening exists, the due date for a new applicant will be determined by the Revenue Department and posted at the Departments website – www.phila.gov/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. Please submit completed return to address listed in 'C' and attention the Technical Staff.

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 and Email address of contact person.

Item 5: Refer to Business Privilege Tax Regulation 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.

Section II

Item 1: Indicate exact name of Community Development Corporation or Nonprofit Intermediary.

Item 2: Address of Community Development Corporation or Nonprofit Intermediary.

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

Item 4: Telephone number & Email Address of contact person

Item 5: City Tax Account Number

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

Item 7: Geographic location of project

Item 8: Indicate City Council District(s) of the Community Development Corporation or Nonprofit Intermediary or Nonprofit Intermediary.

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 _____

TAX CREDIT YEAR _____

Department of Revenue

_____
Approving Authority

REVENUE COMMISSIONER
_____
Title

_____
Date

Commerce Department

_____
Approving Authority

_____
Title

_____
Date

CERTIFICATION OF COMPLIANCE WITH ALL CITY LAWS, ORDINANCES, AND RESOLUTIONS

AND

CERTIFICATION OF NON-INDEBTEDNESS TO THE CITY OF PHILADELPHIA

The undersigned hereby certifies and represents to the City of Philadelphia that they are currently in compliance and shall remain in compliance with City laws, ordinances, and resolutions.

In addition, the undersigned hereby certifies and represents to the City of Philadelphia that they 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 undersigned is determined to be in violation of said laws, ordinances, and regulations, the City may disqualify them from the Tax Credit Program.

_____
Name of Business Sponsor/Co Sponsor

By: _____
Authorized Signature

Title: _____

_____
Print Name

Attest: _____
Secretary or Treasurer

_____
Print Name

Business Sponsor/Co Sponsor

CERTIFICATION OF COMPLIANCE WITH ALL CITY LAWS, ORDINANCES, AND RESOLUTIONS

CERTIFICATION OF NON-INDEBTEDNESS TO THE CITY OF PHILADELPHIA

The undersigned hereby certifies and represents to the City of Philadelphia that they are currently in compliance and shall remain in compliance with City laws, ordinances, and resolutions.

In addition, the undersigned hereby certifies and represents to the City of Philadelphia that they 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 undersigned is determined to be in violation of said laws, ordinances, and regulations, the City may disqualify them from the Tax Credit Program

_____
Name of Community Development Corporation or Nonprofit Intermediary

By: _____
Authorized Signature

Title: _____

_____
Print Name

Attest:_____
Secretary or Treasurer

_____
Print Name

Community Development Corporation/Nonprofit Intermediary