

City of Philadelphia - Department of Revenue

JOB CREATION TAX CREDIT PROGRAM

Application for Issuance of Job Creation Tax Credit Certificate

APPLICANT'S NAME		PHILADELPHIA BUSINESS TAX ACCOUNT NO.	
BUSINESS ADDRESS		FEDERAL EMPLOYER IDENTIFICATION NO.	
CITY		STATE	ZIP CODE
PHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	

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

- **A Job Creation Commitment Agreement has been fully executed with the City of Philadelphia – Department of Revenue.**
- **All new full-time jobs, for which the Job Creation Tax Credit is calculated, were created in the City of Philadelphia.**
- **The business is maintaining its obligations in accordance with the terms and conditions of the Agreement and is in compliance with the Department's requirements.**
- **The Department of Revenue shall be provided with proof of verification of job figures, such proof to be provided by, but not limited to, a review of tax returns filed with other taxing authorities, unemployment compensation filing, payroll records, or other company employment records.**

I declare that, as of _____ (date), the business is eligible for the issuance of Job Creation Tax Credits totaling \$_____. I am requesting the Revenue Department to issue a Job Creation Tax Credit Certificate after the Department has verified and determined that new jobs have been created pursuant to the Job Creation Commitment Agreement.

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: _____

City of Philadelphia - Department of Revenue

Attachment A: Employment Affidavit

Businesses have five (5) years to create the number of jobs specified in their Job Creation Commitment Agreement. To be counted as a new job under this program, the job must be a full-time job, the average hourly rate, excluding benefits, must be at least 150% of federal minimum wage or \$12 multiplied by the CPI multiplier, and the job must be created within the City of Philadelphia.

Indicate below (for locations based in Philadelphia) the number of full time employees earning **the higher of an average hourly rate of 150% of federal minimum wage or \$12 multiplied by the CPI multiplier** as of the end of each quarter. Indicate the numbers for Year One - begin with the Start Date specified in the commitment agreement and work forward. For Year Two, begin with the first anniversary of the start date. For Year Three, begin with the second anniversary of the start date, and do likewise for Year Four and Year Five. **Do not go by calendar year.**

Year - Period _____	Number of Full-Time Employees _____	Number of Full-Time Employees earning the higher of 150% of Federal Minimum Wage or \$12 multiplied by the CPI Multiplier _____
Quarter 1	_____	_____
Quarter 2	_____	_____
Quarter 3	_____	_____
Quarter 4	_____	_____
Total Employment in Philadelphia (Quarter 4)	_____	_____
Total Number of New Jobs Created	_____	_____

The business' average employment by quarter during Year One will be compared to the base employment to determine the number of jobs created in Year One for which tax credits may be claimed. New jobs shall be deemed created in Year Two to the extent that the business' average employment by quarter during Year Two exceeds the business' average employment by quarter during Year One; likewise, the business' average employment by quarter during Year Three will be compared to the average employment by quarter during Year Two, the average employment by quarter during Year Four will be compared to the average employment by quarter during Year Three, and the average employment by quarter during Year Five be compared to Year Four.

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: _____

CITY OF PHILADELPHIA - DEPARTMENT OF REVENUE

Instructions for Receiving and Claiming the Job Creation Tax Credit

- To be eligible to receive the tax credit, upon approval of a successful application, a business must have executed a Job Creation Commitment Agreement with the Revenue Department.
- A business shall submit the attached Employment Affidavit annually for a five (5) year period.
- A tax credit certificate may be requested approximately one year following the start date specified in the Agreement, provided the business has created one or more jobs.
- Refer to Section 19-2604(7) of The Philadelphia Code for information regarding tax credit amounts and determination of job creation.
- **For issuance of the tax credit certificate, the business must do the following:**
 1. Submit a signed and completed Affidavit and Attachment A - Employment Affidavit to the Department of Revenue – Audit Unit.
 2. Submit the details for the calculation of tax credits and number of new jobs created. If the tax credit requested for a new job creation is calculated based upon 2% of ‘annual wages paid’, the detail must include the employee’s (and replacement employee’s) name, SSN, job title, hire and termination dates, gross wages and wages subject to Philadelphia City Wage Tax. (‘Annual wages paid’ are determined based upon wages paid and subject to Philadelphia City Wage Tax for twelve months.)
- The Department will contact the business to schedule a review, upon receipt of the signed Affidavit, Attachment A and tax credit calculation details.
- A tax credit shall be issued by the Department after the Department has reviewed documentation and verified that new jobs were created in accordance with the commitment agreement. The business shall be notified in writing.
- Filing instructions will accompany the Job Creation Tax Certificate.
- **To claim the tax credit:**
 1. You must submit the original copy of Business Income and Receipts Tax (BIRT) Return and Schedule SC directly to the Department of Revenue – Tax Credit & Assistance Programs (TCAP) unit. (The TCAP unit will forward the return for processing. **The tax credit and applicable BIRT Return have to be processed manually.**)
 2. Submit a copy of the Job Creation Tax Credit Certificate; indicate the amount of tax credit being claimed.
 3. **No business may claim the tax credit unless the business is in full compliance with all applicable Philadelphia tax laws, ordinances, regulations, etc., and has no outstanding tax liabilities.**
- **NOTE: Failure to submit any of the required documents will result in delays in the issuance and processing of the Job Creation Tax Credit.**

Mail completed application, Employment Affidavit and all required documents to:

City of Philadelphia – Department of Revenue
Municipal Services Building – Room 480
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102
Attn: Tax Credit & Assistance Programs unit

If you have any questions, please contact the Audit Unit at (215) 686-6500.