

City of Philadelphia – Department of Revenue

Business Income and Receipts Tax

Green Roof Tax Credit

Application Instructions

- A Building permit for the Green Roof must be issued by the Department of Licenses and Inspections (“L&I”) before completing this application. A copy of the Building permit must accompany this application.
- This application must be signed by the Engineer who is attesting to the suitability of the roof for the construction of the Green Roof. A copy of the Engineer’s report must accompany this application.
- A separate application must be filed for each building/ property for which the credit is being sought.
- The applicant must be willing to maintain the Green Roof for five (5) years from the date of its completion or the Business Income and Receipts Tax credits received must be paid back to the City of Philadelphia.
- The applicant must be in compliance with all Philadelphia tax ordinances, regulations and published policies in order to take this credit.
- Mail completed applications to:

**City of Philadelphia – Department of Revenue
Tax Credit & Assistance Programs unit
Municipal Services Building – Room 480
1401 John F. Kennedy Blv. Philadelphia,
PA 19102-1697**

Or apply using the [Philadelphia Tax Center](#)

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