

City of Philadelphia – Department of Revenue

**Application for the Life Partner and Transgender Care Health Benefits Tax Credits**

*Philadelphia Code § 19-2604 (14)*

Business Income and Receipts Tax - Tax Year \_\_\_\_\_

Taxpayer Name: \_\_\_\_\_

Taxpayer Address: (street) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

Philadelphia Business Tax Account Number: \_\_\_\_\_ Federal EIN: \_\_\_\_\_

Authorized Representative: \_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

**Life Partner Health Benefits Tax Credit**

1. Date health insurance became available for the Life Partners of employees and the children of such Life Partners \_\_\_\_\_
2. Amount expended by the business during the tax year to purchase health benefits for the Life Partners of Employees and the children of such Life Partners \_\_\_\_\_
3. Multiply Line 2 by 25% (.25) \_\_\_\_\_
4. Enter the lesser of Line 3 or \$4,000. \_\_\_\_\_

**Transgender Care Health Benefits Tax Credit**

5. Date health insurance became available for Transgender Care coverage for employees \_\_\_\_\_
6. Amount expended by the business during the tax year to include Transgender Care in the health insurance coverage for employees \_\_\_\_\_
7. Multiply Line 2 by 25% (.25) \_\_\_\_\_
8. Enter the lesser of Line 3 or \$4,000. \_\_\_\_\_
9. **Total Life Partner and Transgender Care Health Benefits Tax Credits**  
\_\_\_\_\_ (Line 4 plus Line 8)

## Life Partner Health Benefits Tax Credit - Certification Statement

I certify to the following:

- The health benefits plan does not include exclusionary language regarding coverage for an employee's Life Partner or for the children of such Life Partners.
- The business makes health insurance coverage available for the Life Partners of its employees, and children of such Life Partners, who are a member of a Life Partnership verified pursuant to §9-1123 of the Philadelphia Code (relating to verification of life partnership); and that such coverage is made available on the same basis and to the same extent as the business makes available for spouses of employees and children of such spouses;
- Employees enrolled to have such health insurance coverage for their Life Partner, or for the children of such Life Partner, have provided the business with a copy of either the "Life Partnership Acceptance Letter" or the ceremonial "Certificate of Life Partnership" or any other official document that the Life Partner received from the City of Philadelphia Commission on Human Relations which verifies that a Life Partner has been registered and that the Life Partnership is recognized as such under the Fair Practices Ordinance pursuant Chapter 9-1100 of the Philadelphia Code; and
- During the three (3) tax years immediately preceding the tax year for which the business first would have been eligible a credit pursuant to §19-2604(14) of the Philadelphia Code, the business did not make health insurance coverage available for the Life Partners of its employees, and children of such Life Partners, on the same basis and to the same extent as the business made health insurance coverage available for spouses of employees and children of such spouses.

*Under the penalties of perjury, I declare that the information provided and the representations made are to the best of my knowledge and belief true, correct and complete.*

Signature of Authorized Representative: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

### **Transgender Care Health Benefits Tax Credit – Certification Statement**

I certify to the following:

- The business makes health insurance coverage available for Transgender Care on the same basis and to the same extent as the business makes health insurance coverage available for other medically-necessary treatment;
- The transgender care coverage available is as defined under subsection 509 A. of the Department of Revenue's Business Income and Receipts Tax ("BIRT" )Regulations ; the health benefits plan does not include exclusionary language regarding transgender care as described under §19-2604(14)(c) of the Philadelphia Code and BIRT Regulations subsection 509 A. ; and
- During the three (3) tax years immediately preceding the tax year for which the business first would have been eligible to claim a credit pursuant to §19-2604(14) of the Philadelphia Code, the business did not make health insurance coverage for Transgender Care on the same basis and to the same extent as the business made such coverage available for other medically necessary treatment.

*Under the penalties of perjury, I declare that the information provided and the representations made are to the best of my knowledge and belief true, correct and complete.*

Signature of Authorized Representative: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## **Life Partner and Transgender Care Health Benefits Tax Credits**

### **Information and Instructions**

- Two (2) credits are authorized. A business may apply for either credit or for both credits. Eligibility for each credit shall be determined independently.
- For any full year in which a business continuously meets the eligibility criteria set forth in Philadelphia §§ Code 19-2604(14) and Business Income and Receipts Tax ("BIRT") Regulations Section 509, the business shall be eligible to claim a non-refundable tax credit against its BIRT liability for such tax year.
- **Eligibility for the Life Partner Health Benefits Tax Credit**

The business makes health insurance coverage available for the Life Partners of its employees, and children of such Life Partners, on the same basis and to the same extent as such business makes health insurance coverage available for spouses of employees, and children of such spouses.

During the three tax years immediately prior to the tax year for which the business first claims a credit, the business did not make health insurance coverage available for the Life Partners of its employees, and children of such Life Partners, on the same basis and to the same extent as such business made health insurance coverage available for spouses of employees, and children of such spouses.

- **Eligibility for the Transgender Care Health Benefits Tax Credit**

The business makes health insurance coverage available for transgender care on the same basis and to the same extent as the business makes health insurance coverage available for other medically-necessary treatment. The term "transgender care" means medically necessary treatment for gender dysphoria and gender identity disorder, including office visits, laboratory tests, prescription drugs, hormone treatments, counseling, and transitional surgeries necessary for the treatment of either.

During the three tax years immediately prior to the tax year for which the business first claims a credit, the business did not make health insurance coverage available for transgender care on the same basis and to the same extent as such business made health insurance coverage available for other medically necessary treatments.

- Life Partner Health Benefits Tax Credit. The lesser of \$4,000 or 25% of the amount expended by the business during the tax year to purchase health benefits for the Life Partners of its employees and the children of such Life Partners.
- Transgender Care Health Benefits Tax Credit. The lesser of \$4,000 or 25% of the amount expended by the business during the tax year to include transgender care coverage in the health insurance coverage provided to employees.
- No business may claim either tax credit in more than two (2) years and with respect to each credit, such years shall be consecutive.
- You must complete and sign the certification statements for the credits that are being claimed.
- No business will receive a tax credit if the business is not in full compliance with all applicable Philadelphia tax ordinances and regulations. Please submit a tax clearance certificate with this application. Tax clearance certificates can be obtained by going to <https://secure.phila.gov/revenue/TaxCompliance/>
- For further details please refer to the regulations posted at <http://www.phila.gov/Revenue/Regulations/LGBTreg>
- Please submit the completed application (including the Tax Clearance certificate) along with the applicable BIRT return to:

City of Philadelphia – Department of Revenue

Technical Staff – Room 480 Municipal Services Building

1401 John F. Kennedy BLVD

Philadelphia, PA 19102

Revised July 21, 2016