

# City of Philadelphia

## Department of Revenue

FOR DEPARTMENT USE ONLY

Application No. \_\_\_\_\_

Date Received \_\_\_\_\_

**ORIGINAL APPLICATION**  
**FOR BUSINESS INCOME AND RECEIPTS TAX CREDIT FOR CONTRIBUTION TO A**  
**NONPROFIT ORGANIZATION ENGAGED IN DEVELOPING AND IMPLEMENTING**  
**HEALTHY FOOD INITIATIVES**  
**(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 Income and Receipts Tax Year

6. BIRT Account Number

7. Federal Employee Identification  
Number/Social Security Number

8. Date Philadelphia Business Began

### SECTION II

Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives ☐

1. Name of Nonprofit Organization

2. Address

3. Contact Person and Title

4. Telephone Number & Email Address

5. BIRT Account Number

6. Federal Employee Identification Number

7. Geographic Boundaries of Target Area

8. City Council District(s)

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<b>SECTION III</b>	
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<b>Attachments</b>
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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 Qualifying Nonprofit Organization Engaged in Developing Implementing Healthy Food Initiatives "Qualifying Organization" 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 Qualifying Organization, which have been filed with the Commonwealth of Pennsylvania.
3. Attach a copy of the by-laws of the Qualifying Organization.
4. Attach a copy of the most recent listing of all board members of the Qualifying Organization.
5. Attach a map clearly showing the Qualifying Organizations identified geographic area targeted for the health food initiative activities.
6. The Qualifying Organization must have a record of developing and implementing healthy food initiatives within the City of Philadelphia for a minimum of three (3) consecutive years; and will continue such development and implementation within the City of Philadelphia. A nonprofit organization develops and implements healthy food initiatives if it substantially engages in either of the following:
  - a) The nonprofit organization undertakes activities to provide Philadelphia residents with easy and affordable access to healthy food. This includes providing direct goods or services to Philadelphia residents or providing financial, technical, educational, policy and/or related assistance to other Philadelphia entities in furtherance of the above stated purpose.
  - b) The nonprofit organization undertakes activities to alleviate hunger and malnutrition among Philadelphia residents.

The Qualified Organization must provide the following information:

- c) The Qualifying Organization must attach a detailed description of its scope of work for the prior three (3) years that demonstrates it has been substantially engaged in, and will continue to be substantially engaged in, developing and implementing healthy food initiatives within the City of Philadelphia. For each healthy food initiative activity, identify the start and end date (if applicable), the number and types of paid or non-paid personnel or volunteers involved, including their responsibilities, the specific area where such activity takes place, the target population for which the activity seeks to benefit, and the number of Philadelphia residents and/or entities directly benefiting from the activity.
- d) The Qualifying Organization must attach a statement that it does not deny assistance to individuals on the basis of race, color, religion, gender, national origin, age, disability, or sexual orientation.

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7. Attach an executed copy of the Qualifying Organizations 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 Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives \_\_\_\_\_ and I may be subject to criminal prosecution.

Business Sponsor/Co-Sponsor

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

Signature: \_\_\_\_\_

Print Name and Title: \_\_\_\_\_

Representing: \_\_\_\_\_

Address: \_\_\_\_\_

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### GENERAL INSTRUCTIONS

- A. **Who Must File:** In order to obtain the tax credit authorized under the Contribution to a Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiative, 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](http://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.

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### 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 Income and Receipts Tax Regulation 501 D 7.

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Item 6: Indicate City of Philadelphia Business Income and Receipts Tax (BIRT) 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 Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives.

Item 2: Address of Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives.

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

Item 4: Telephone number & Email Address of contact person

Item 5: Business Income and Receipts Tax (BIRT) Account Number

Item 6: Indicate Federal Identification Number (EIN) assigned to the Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives.

Item 7: Geographic location of project

Item 8: Indicate City Council District(s) of the Nonprofit Organization Engaged in Developing and Implementing Healthy Food Initiatives.

### 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 Income and Receipts 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

Health 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 all 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  
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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 Nonprofit Organization Engaged in Developing  
and Implementing Healthy Food Initiatives

By: \_\_\_\_\_  
Authorized Signature

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

\_\_\_\_\_  
Print Name

Attest: \_\_\_\_\_  
Secretary or Treasurer

\_\_\_\_\_  
Print Name

**Nonprofit Organization Engaged In Developing and Implementing  
Healthy Food Initiatives**