



THE CITY OF PHILADELPHIA  
**MAYOR'S OFFICE OF  
SUSTAINABILITY**  
**BUSINESS INCOME AND RECEIPTS TAX**  
**2014 SUSTAINABLE BUSINESS TAX CREDIT**  
**Philadelphia Code § 19-2604(10)**

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**Option 2**

Please use the guidelines in this section to develop a summary document which describes why your business is eligible for the Sustainable Business Tax Credit. Please submit this summary document with page one of your application. The Mayor's Office of Sustainability will consider the following factors in determining whether an applicant is a sustainable business:

- a. Line and conduct of business:
  - i. The products or services provided by the Applicant.
  - ii. The Applicant's business model.
  - iii. How the Applicant interacts with its employees and community.
  - iv. The Applicant's impact on the environment.
  - v. Transparency in the Applicant's corporate governance structures and processes.
- b. The manner in which the Applicant's core business purposes meet the following sustainability criteria, as applicable.
  - i. Providing low-income or underserved individuals or communities with beneficial products or services.
  - ii. Promoting economic opportunity for individuals or communities, beyond the creation of jobs in the normal course of business.
  - iii. Preserving the environment.
  - iv. Improving human health.
  - v. Promoting the arts, sciences or advancement of knowledge.
  - vi. Increasing the flow of capital to entities with a public benefit purpose.
- c. Sustainability certifications, if any, granted to the Applicant by an organization other than B Lab, including the criteria for the certification, and reasons why the certification is relevant to the criteria set forth under subsection C.2.