

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 COMMUNITY DEVELOPMENT CORPORATION OR NONPROFIT INTERMEDIARY (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

Community Development Corporation ☐

Nonprofit Intermediary ☐

1. Name of Community Development Corporation or Nonprofit Intermediary

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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SECTION III

Attachments

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 Community Development Corporation (QCDC) or the Qualifying Nonprofit Intermediary (QNPI) 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 Community Development Corporation or Qualifying Nonprofit Intermediary, which have been filed with the Commonwealth of Pennsylvania.
3. Attach a copy of the by-laws of the Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.
4. Attach a copy of the most recent listing of all board members of the Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.
5. Attach a map clearly showing the Qualifying Community Development Corporation's or Qualifying Nonprofit Intermediary's identified geographic area targeted for the economic development activities.
6. The Qualifying Community Development Corporation must attach a detailed description of the Year One scope of work which the QCDC is either currently engaged or will be engaged in furtherance of their economic development activities. For each activity, provide the anticipated number of jobs created and/or retained and the number of businesses added and/or retained as part of the proposed economic development activity in the identified economically distressed neighborhood.

The Qualifying Nonprofit Intermediary must attach a detailed description of the Year One scope of work which the QNPI intends to undertake to provide financial, technical, policy and/or related assistance to Community Development Corporations undertaking neighborhood economic development activities. For each activity indicate the type of assistance and the anticipated economic development outcomes, i.e. the number of jobs created and/or retained, the number of businesses added or retained, the number of businesses, individuals and/or organizations that received services.

Additionally, the QCDC/QNPI must attach a plan for Years Two through Five that addresses economic development goals, objectives and timeframe for their actions, as well as the key personnel and/or consultants to implement the plan.

Definitions for the purpose of this application are as follows:

- (a) Economic development activities must increase economic opportunity through the creation of jobs, permanent and part time, and/or stimulate or retain businesses. It does not include activities for the development of housing, education, recreation, religious facilities, or related activities.
- (b) Examples of economic distressed neighborhood includes but is not limited to high unemployment, vacant commercial and/or industrial properties, or blighting effects of deferred public or private maintenance to commercial areas of a neighborhood.

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7. Attach an organizational budget that documents sources and uses, and details how the Business Sponsor's and/or Co-Sponsor's contribution will be used. The organizational budget must show a one-to-one match to the Sponsor's contribution (total sources must be equal to or greater than \$200,000). The match can be documented by submission of the organization's most recent Form 990 to show an organizational budget of at least \$100,000 and/or documentation of committed funds for the 2017 match (such as a bank statement or award letter).
8. Attach an executed copy of the QCDC/QNPI's 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 Community Development Corporation or Nonprofit Intermediary _____ and I may be subject to criminal prosecution.

Business Sponsor/Co-Sponsor

Date: _____

Signature: _____

Print Name and Title: _____

Representing: _____

Address: _____

☐ By checking this box, you agree to allow the City of Philadelphia to disclose your name as a Business Sponsor in this Program.

☐ By checking this box, you do not agree to allow the City of Philadelphia to disclose your name as a Business Sponsor in this Program.

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GENERAL INSTRUCTIONS

- A. **Who Must File:** In order to obtain the tax credit authorized under the Contribution To A Community Development Corporation or Nonprofit Intermediary, 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.
- 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.

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.

City of Philadelphia

Department of Revenue

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 Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.

Item 2: Address of Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.

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 Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.

Item 7: Geographic location of project

Item 8: Indicate City Council District(s) of the Qualifying Community Development Corporation or Qualifying Nonprofit Intermediary.

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 & CHIEF COLLECTIONS OFFICER

Title

Date

Commerce 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

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LAWS, ORDINANCES, AND RESOLUTIONS**

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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 Community Development Corporation or
Nonprofit Intermediary

By: _____
Authorized Signature

Title: _____

Print Name

Attest: _____
Secretary or Treasurer

Print Name

Community Development Corporation/Nonprofit Intermediary