

City of Philadelphia Department of Revenue

FOR DEPARTMENT USE ONLY

Date Received _____

Time Received _____

Request for Certification of Qualifying Employees

Credit for Employment of Returning Veterans of the Armed Forces

Philadelphia Code §19-2604(13)

(**NOTE:** This request form should only be submitted by a business that has also submitted an “Employer Application to Participate in the Credit for Employment of Returning Veterans of the Armed Forces.”)

Employer’s Name: _____

Business Address: _____

Contact Person: _____ Telephone Number: _____

Philadelphia Business Tax Account No.: _____ FEIN or SSN: _____

We are requesting the City of Philadelphia Department of Revenue (“Department”) to certify each veteran – listed on Attachment A – as a “Qualifying Employee” for purposes of the Credit for Employment of Returning Veterans of the Armed Forces. We have submitted to the Department, for each Veteran listed on the attachment, the DD Form 214 (or equivalent) issued by the U.S. Department of Defense, discharge papers, etc., or documentation for service-connected disability (i.e., signed documents issued by the Veteran’s Administration) and a copy of the federal form filed with the applicable State Workforce Agency (“SWA”) whereby we have requested the SWA to pre-screen and certify each an individual as a member of a targeted group for purposes of qualifying for the federal Work Opportunity Tax Credit (WOTC).

The undersigned authorized representative for the Employer hereby affirms the following facts:

- Each employee listed on Attachment A is a Veteran who a) is employed in a position where he or she earns wages that are subject to the tax under Chapter 19-1500 of The Philadelphia Code (“Code”) and under the Department’s Income Tax Regulations – the majority of the wages earned by nonresidents of Philadelphia is subject to the tax under Chapter 19-1500 and the Department’s Income Tax Regulations; b) receives compensation that is either (i) equivalent to those wages and benefits, including sick leave, holiday and vacation absences, and tuition benefits, afforded regular employees in comparable positions as part of the Employer’s regular payroll process; or if a comparable position does not exist, (ii) at an average hourly rate, excluding benefits, of at least 150% of the federal minimum wage, and the employment package includes the same benefits as are provided to the other full-time employees; and c) was hired between July 1, 2012, and June 30, 2020, inclusive.

I hereby certify that all information contained in this certification request and the attachments are true and correct to the best of my knowledge.

Signature of Representative: _____ Date: _____

Print Name: _____ Title: _____

CITY OF PHILADELPHIA – DEPARTMENT OF REVENUE

CREDIT for EMPLOYMENT of RETURNING VETERANS of the ARMED FORCES

Attachment A: Employment Affidavit

(Attach additional sheets if necessary)

		Date	Employment	Average	F/T or
<u>Employee's Name</u>	<u>SSN</u>	<u>Hired</u>	<u>Position</u>	<u>Hourly Rate</u>	<u>P/T</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Work Location: (If different for each employee, attach a sheet and specify the work location for each employee.)

Employment Benefits: (If different for each employee, attach a sheet and specify the benefits for each employee.)

We are submitting (or will submit) documentation (i.e., certification issued by the applicable SWA) that each individual listed is a “Qualified Veteran” as defined in Section 51(d)(3) of the Internal Revenue Code and has met the qualifications under the Vow to Hire Heroes Act of 2011 as part of the federal WOTC. We acknowledge that, although the Department may honor our request to certify a veteran as a Qualifying Employee for purposes of the Credit for Employment of Returning Veterans of the Armed Forces, no tax credit shall be issued until such certification issued by the applicable SWA (or equivalent documentation) is received by the Department.

Preparer's Name: _____

Preparer's Title: _____

Preparer's Signature: _____

Date: _____

For Office Use Only:

Certification Issued by Department (Date): _____

SWA Certification Received (Date): _____

Issued by: _____

Print Name: _____

CITY OF PHILADELPHIA – DEPARTMENT OF REVENUE

CREDIT for EMPLOYMENT of RETURNING VETERANS of the ARMED FORCES

Instructions for Requesting Certification of Qualifying Employees

- A business may request to have the Department certify a veteran as a “Qualifying Employee” after (or at the time) a business has submitted an “Employer Application to Participate in the Credit for Employment of Returning Veterans of the Armed Forces” that includes the location of employment and proof that each individual is a Veteran as defined under §19-2604(13) of the Code.
- A business shall submit this form, as prescribed by the Department, for each Veteran a business wishes to have certified as a “Qualifying Full-Time Employee” or “Qualifying Part-Time Employee” as defined under §19-2604(13) of the Code.
- Upon review of all information and documentation required to be submitted, the Department shall accordingly certify each individual who qualifies as a Qualifying Full-Time Employee or Qualifying Part-Time Employee for purposes of the Credit for Employment of Returning Veterans of the Armed Forces – subject to the limitations provided under §19-2604(13)(d) of the Code entitled “Certification of Qualifying Employees; Maximum Number Permitted.”
- The “Employer Application to Participate in the Credit for Employment of Returning Veterans of the Armed Forces” can be accessed at:
<http://www.phila.gov/Revenue/taxpro/Pages/TaxCredits.aspx>
The Ordinance can be accessed at:
<http://legislation.phila.gov/attachments/13455.pdf> .

Mail completed certification request form and all other required documents to:

**City of Philadelphia – Department of Revenue
Technical Advisory Staff
Municipal Services Building – Room 480
1401 John F. Kennedy Boulevard
Philadelphia, PA 19102**