

# Neighborhood Assistance Program and Special Program Priorities

Program Guidelines | September 2012

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## Section I – Introduction

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The Pennsylvania Department of Community and Economic Development (the “Department” or “DCED”) is authorized to administer the Neighborhood Assistance Program (NAP) under Article XIX-A of the Tax Reform Code of 1971, known as the Neighborhood Assistance Act (Act 48-1994) (72 P.S. §8901-A, et. seq.), as amended. There are five components to this program: the Neighborhood Assistance Program Regular Tax Credit (NAP Regular), the Special Program Priorities (SPP), the Neighborhood Partnership Program (NPP), the Enterprise Zone Program Tax Credit (EZP), and the Charitable Food Program (CFP).

The goal of the Neighborhood Assistance Program is to improve distressed neighborhoods throughout the state by using tax credits as an incentive to forge partnerships between community-based organizations and the business community. Started in 1967, NAP was the first program of its kind in the United States and became a national model, with 10 other states implementing a similar state program. NAP uses the funds invested by the private sector for a wide range of programs and projects that improve conditions in communities, making them better places to live.

Amendments to the Tax Reform Code, also known as Act 55 which passed in 2007, made several changes to the program, not the least of which was highlighting the original legislative intent that NAP assistance be used for place-based approaches and community development efforts. The NAP-supported activities should target a geographically-defined distressed area within a city or an entire community. Those activities should have measurable impact or outcomes that improve the physical and/or economic conditions of that targeted place. While the activities supported may include a variety of human/social services, those activities must demonstrate that a targeted distressed place (neighborhood or community) will experience improvements that make for a better place to live. Additionally, Act 55 made other key improvements:

- Increased the tax credit percentages
- Raised the tax credit limit on the maximum amount of credits a firm can receive
- Expanded eligibility to subchapter S corporations, limited liability corporations and partnerships
- Authorized the sale or transfer of unused credits

The purpose of these guidelines is to define the eligibility requirements and procedures necessary for neighborhood organizations and business firms to utilize or obtain tax credits for approved projects that will improve distressed areas under the NAP Regular and SPP tax credit components. Separate guidelines are issued for the NPP, EZP, and CFP components of NAP. Check those guidelines for specifics and program requirements for those components.

NAP tax credits can be used in support of projects approved by the Department when a business firm makes a contribution to a neighborhood organization for such an approved project. The tax credits awarded to a business firm are up to 55% for NAP Regular (or up to 75% for SPP) of the amount of a business firm’s contribution to the project. To receive the credits the business firm must also file a separate application with the Department that is then forwarded to the PA Department of Revenue. Contributions that are eligible for a tax credit include contributions undertaking an approved project for Affordable Housing, Community Economic Development, Community Services, Education, Neighborhood Assistance, Neighborhood Conservation, Crime Prevention or Job Training.

## Section II – Program Requirements

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### A. Eligible Applicants

The application process for NAP Regular and SPP Programs is twofold, requiring a partnership between a neighborhood organization and a business firm. The neighborhood organization (the eligible project applicant) is the DCED applicant while the business firm (the eligible contributor applicant), after the contribution is verified, is the recipient of the tax credits.

#### 1. Eligible Project Applicants

Neighborhood organizations are eligible to apply to the Department for NAP Regular and NPP tax credits. A neighborhood organization is a nonprofit organization approved by the Department which performs community services, offers neighborhood assistance, provides job training, education or crime prevention or promotes community economic development in a distressed area, which holds a ruling from the Internal Revenue Service that the organization is exempt from income taxation under the provisions of the Internal Revenue Code.

#### 2. Eligible Contributor Applicants

A business firm is a business entity authorized to conduct business in this commonwealth and subject to taxes imposed under Articles III (Personal Income Tax), IV (Corporate Net Income Tax), VI (Capital Stock Franchise Tax), VII (Bank and Trust Company Shares Tax), VIII (Title Insurance Company Shares Tax) IX (Insurance Premiums Tax) or XV (Mutual Thrift Institutions Tax) of the Tax Reform Code of 1971. The term “Business Firm” includes Pass-Through Entities, defined as Pennsylvania subchapter S corporations, limited liability companies and partnerships.

A business firm must partner with a neighborhood organization in order to receive tax credits. Business firms under NAP Regular and SPP are not eligible to submit project applications, but are eligible to make contributions to neighborhood organizations and, if approved by the Department, receive tax credits upon submission of a separate application to the Department after the contribution is made. That separate application will be processed by DCED and forwarded to the PA Department of Revenue. (See Section V).

The Department of Revenue will grant a tax credit against any of the following taxes due by the contributing business firm: Corporate Net Income Tax, Bank and Trust Company Shares Tax, Mutual Thrift Institutions Tax, Capital Stock – Franchise Tax, Insurance Premiums Tax or Title Insurance Company Shares Tax. Additionally, Pennsylvania S corporations, private companies, limited liability companies and partnerships may pass through tax credits to shareholders/partners to use on their Personal Income Tax.

### B. Eligible Activities/Uses of Contributions

The following list defines the eligible activities and uses of contributions.

1. **Affordable Housing Programs:** The renovation, repair, rehabilitation, construction or preservation of housing for low-income households (including expenses for predevelopment, land acquisition, site control and clearing title, market studies, environmental costs, energy conservation and green building services, design services and legal and other technical assistance services).

A *low-income household* is defined as a person and his or her immediate family for which, during the twelve months immediately preceding the date of application for services: (1) total income does not exceed 150% of the federal poverty level as established annually by the federal Office of Management and Budget; or (2) total income does not exceed 80% of the median income of the targeted area; or (3) total income meets the income requirements of another applicable government program.

2. **Community Economic Development:** Activities that revitalize or stabilize distressed areas, as described under Beneficiaries below, through one or more of the following: (1) The construction or rehabilitation of commercial or industrial buildings that will result in employment opportunities; and/or (2) the removal or elimination of physical blight.
3. **Community Services:** Any type of counseling and advice, emergency assistance, food assistance or medical care furnished to individuals or groups in a distressed area, as described under Beneficiaries below that has a primary or secondary benefit to the stabilization or revitalization of the area.
4. **Crime Prevention:** Activities to help reduce crime in a distressed community, as described under Beneficiaries below.
5. **Education:** Scholastic instruction or scholarship assistance for an individual residing in a distressed area, as described under Beneficiaries below, which enables the individual to prepare for better life opportunities.
6. **Job Training:** Instruction for an individual residing in a distressed area, as described under Beneficiaries below, that enables that individual to acquire vocational skills to become employable or be able to seek a higher grade of employment.
7. **Neighborhood Assistance:** Financial assistance, labor, material or technical advice furnished to aid in the physical improvement of any part or all of a distressed area, as described under Beneficiaries below.
8. **Neighborhood Conservation:** Project or service that addresses the decline of a neighborhood or the needs of a vulnerable population and which has a primary or secondary benefit to the stabilization of a distressed area, as described under Beneficiaries below.

## C. Beneficiaries

Low-income households located in a distressed or impoverished area in this commonwealth. The area must demonstrate, in comparison to county and statewide averages, a high incidence of one or more of the demographic factors set forth below: persistent unemployment or underemployment; dependence upon public assistance; overcrowded, unsanitary or inadequate housing; crime and delinquency; school dropouts or other evidence of low educational attainment; vacant and dilapidated properties, blight; or other generally accepted indicators of widespread social problems. The following are deemed as distressed areas: Enterprise Zones, Keystone Opportunity Zones, Keystone Opportunity Expansion Zones, Keystone Opportunity Improvement Zones, Keystone Communities, Keystone Main Streets, Keystone Elm Streets, Keystone Communities Enterprise Zones, Act 47 Municipalities, Cities of the First Class, Cities of the Second Class, Cities of the Second Class A or Cities of the Third Class, and former commercial and industrial sites that have been vacant for at least one year prior to application.

## D. Activity Period and Contribution Period

**Activity Period:** The activity period is 15 months, beginning on July 1 and ending on September 30 of the following year. This time frame includes the one-year contribution period which starts on July 1 and ends on June 30 of the following year. The program provides 3 months beyond the contribution period, to September 30 for the neighborhood organization to expend all contributions received. The activity period and project time frame are the same.

**Contribution Period:** The contribution period coincides with the State fiscal year and is only 12 months, starting July 1 and ending on June 30 of the following year. All contributions from business firms must be received by the neighborhood organization by June 30. The business has until December 31 - 18 months after the start of the state fiscal year - to submit the tax credit form, Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) (Exhibit C), with proof of contribution to DCED.

## E. Maximum/Cap Tax Credit Amounts for a Business Firm

1. **Business Firms contributing to fewer than 4 projects:** The maximum tax credit amount a business firm can receive annually for contributions to or investments in 3 or fewer projects is \$500,000. This maximum applies to the total of NAP tax credits awarded under all components, which are aggregated to determine the cap amount.
2. **Business Firms contributing to 4 or more projects:** The maximum tax credit amount a business firm can receive annually for contributions or investments to 4 or more projects is \$1,250,000. This maximum applies to the total of NAP tax credits awarded under all components, which are aggregated to determine the cap amount.

NOTE: These maximums apply to business firms making contributions and investments under NAP and do not limit the number of projects which DCED can approve for a neighborhood organization.

## Section III– NAP Application Content

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The following information is required for an NAP Regular or SPP Tax Credit application. The ability to clearly describe a project by following the format prescribed below will increase competitiveness and application completeness.

### A. Narrative

The narrative is a complete description of the project to be undertaken, which should incorporate the four required elements of: Place, Problem, Project, and Proposed Outcomes.

1. **Place:** Describes the neighborhood or community where this project will take place. Provide physical boundaries (street locations are ideal). Include specific data about the neighborhood that substantiates the need for the project. Such data include, but are not limited to, population, unemployment rate, percentage of residents receiving public assistance, information on adequacy of housing, vacant buildings, crime and delinquency statistics, and school dropout rate. Cite the source of data. The target population should relate to the target area, keeping the area as exact and as minimal as possible. Describe how the project complements the overall community, how it supports current and planned activities and if it is feasible for the demographics and other statistics of the community. Include a narrative description of any other funds that have been invested in the project that demonstrate a strategic alignment or partnership with other projects/activities/efforts and the means of sustainability.
2. **Problem:** Provide a clear and specific description of the neighborhood needs that will be addressed by the project. NAP Regular or SPP activities must be specific to a problem that the organization seeks to address. For example, if the organization provides after-school tutoring, the problem identified might be low educational attainment or a high dropout rate. If the organization is developing/renovating housing, the problem might be inadequate housing and a high rate of abandoned and dilapidated buildings. Describe how the problem impacts the community.
3. **Project:** Provide a description of the NAP Regular or SPP project that is being proposed to address the problem identified in the neighborhood. Describe the organization's detailed approach, outlining what specific problems will be addressed and how the project will promote the proposed improvements. The narrative must outline the approach, plan and activities to accomplish the goals, objectives and outcomes. Include a detailed project schedule of activities that includes the key milestones and dates in the development and implementation of the project. This section should also identify project partners and other collaborators.
4. **Proposed Outcomes (Community Measures Report):** The Proposed Outcomes identified by the applicant should describe quantifiable, measurable and achievable results that demonstrate the impact of the project on the place and problems identified. The application narrative must explain this impact and change, as well as describe how outcome measures relate to the NAP Regular or SPP Project.

Outcome measures must be provided in the NAP Regular or SPP Community Measures Report addendum to the Department's Single Application and included as Exhibit A of these guidelines. These activity and impact measures must be provided along with other measures proposed or anticipated by the applicant. In providing both the required and applicant-specific measures, the following format must be adhered to:

- **Inception Data:** Provide outcome measure data prior to receiving NAP Regular or SPP tax credit assistance.

- **Projected Outcomes:** Provide outcome measure data that the applicant expects to achieve at the completion of the NAP Regular or SPP project.
- **Actual Outcomes:** Provide outcome measure data that shows the actual results achieved by the NAP Regular or SPP project at the end of the contract period.

## B. Neighborhood Organization Profile

Describe the neighborhood organization's capability to administer this project, by providing the date of incorporation, the overall mission or purpose of the organization, the primary services delivered by the organization, and the organization's annual budget and staffing. Describe how this project and the organization are unique to the delivery of the goals. Specify how this project is non-duplicative of any other projects in the community.

## C. Contributors and Commitment of Contributions

Provide documentation that the contribution is secured, such as a commitment letter that is signed and dated. If no commitments have been acquired at the time of application, provide a detailed solicitation plan. The plan should include how the campaign will be conducted, when the solicitation will take place, who will conduct the campaign (position title) and the types of contributions that will be solicited.

NOTE: applications submitted with commitment letters are more likely to be approved.

## D. Budget

Complete the budget section in the Single Application. The budget must include the NAP Regular or SPP request and any other sources of funds that are needed to undertake the project. The NAP budget column must reflect the total contribution amount expected to be received which becomes the basis for calculating the tax credit request. The NAP budget column should not reflect the amount of tax credits desired. For instance, applicant A received a commitment from business firm B in the amount of \$75,000. The NAP budget column should reflect \$75,000. The tax credit award will be calculated at 55% for NAP Regular or 75% for SPP projects. The \$75,000 contribution from business firm B will result in a tax credit of \$41,250 for NAP Regular projects or \$56,250 for SPP projects. Applicants are responsible for ensuring that the full commitment/contribution amount is accounted for.

If the requested amount is \$100,000 or greater, the budget must contain an audit line item with ample funding to pay for the audit from at least one of the funding sources.

The portion of contributions used for administrative costs and overhead is limited to no more than 10% of the contributions received. Administrative costs generally include salaries and benefits for agency administration, finance/accounting, procurement, building maintenance, etc. as well as travel and office supplies/equipment. The collective total of these costs should be no more than 10% of the NPP budget column.

The definition of administrative costs does not include the staff and time related to direct service provision and activities that directly benefit people, support physical improvements, or direct program costs.

## **E. Budget Justification**

Complete a Budget Justification similar to the sample provided in Exhibit B. Please list all budget expenses for the application separating the contribution cost (DCED column) from the other costs needed to fund the entire project. Also insure that the costs provided correspond with the proposed project activities.

## **F. Attachments**

The following items must be included as an attachment to the Single Application when it is submitted to the Department:

1. A copy of the organization's IRS Determination Letter.
2. A complete Community Measures report. (Exhibit A)
3. A complete job description for any position that will be funded either fully or in part with the requested NAP tax credits. The job description must include the salary assigned to the position, percentage paid with business contributions that are eligible for tax credits, immediate supervisor and title of the position.
4. A Project Budget Justification. (Exhibit B)
5. A letter from the appropriate planning agency certifying that the proposed project is in compliance with the comprehensive land use plans and zoning and subdivision codes, if applicable.
6. Cost Estimates (if applicable) – A statement estimating the cost of the project. The estimate must be prepared by an engineer or other qualified professional and should be accompanied, where appropriate, by copies of the signed bids/quotations, contractor estimates, or sales agreements that verify project cost estimates.
7. Evidence of property ownership, deed, or lease for properties to be renovated, etc. with NAP funds.
8. A copy of any proposed sub-contractual agreement(s) for services, if applicable.

## Section IV – Special Program Priorities

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Business Firms contributing to projects in categories designated as Special Program Priorities (SPP) are eligible for tax credits up to 75% of the amount contributed. SPP projects follow all the same guidelines as regular NAP projects, except for the higher tax credit rate received as a result of fulfilling a priority designated by the Department. Those priorities are subject to change annually. The section below outlines the current priorities.

### A. SPP Criteria

SPP projects must specifically support one of the following criteria:

1. **Disaster Recovery:** Needs related to flood/disaster recovery efforts related to federally-declared disasters. Projects are limited to areas within counties and locations that received a disaster declaration by the President, or any future declared disaster.
2. **Integrating Weatherization and Housing Rehab:** Housing improvement efforts that integrate weatherization and energy conservation efforts with housing rehabilitation and repair programs. The coordination of these funding streams must include DCED's Weatherization Assistance Program and funding from either the Community Development Block Grant or HOME Program. To meet this priority, applicants must also demonstrate that the housing improvement will be targeted either by geographic location (including neighborhood "block-by-block" approaches) or by a comprehensive strategy (including work that combines or coordinates housing with supportive services). The housing improvements can be undertaken for either rental or owner-occupied homes.
3. **Mortgage Foreclosure Prevention:** Projects and activities aimed at preventing mortgage foreclosures. This can include, but is not limited to, hotlines, counseling, legal assistance, fraud prevention, education, diversion programs, and lending/restructuring initiatives.
4. **Blight Elimination:** Projects at the local level (neighborhood) that seek to successfully implement relatively recent legislation designed to reduce blight and abandonment of properties throughout the commonwealth. Specifically, this legislation includes the Blighted and Abandoned Property Conservatorship Law and the Neighborhood Blight Reclamation and Revitalization Act (Act 90).
5. **Diversity Initiatives:** Projects shall include activities that encourage and assist people of minority races, ethnicities and cultural groups, or disability groups to participate fully in Pennsylvania's economy and communities. It also includes diversity activities or programs intended to support the integration of others based on gender, age and/or disability status into non-traditional roles through training and employment within the economy and community. These initiatives should promote the integration and diversity of people to strengthen the quality of life for all residents of the commonwealth.
6. **Shale Gas Initiatives:** Community and neighborhood initiatives to address the impact of the expanding natural gas industry in the Shale Gas regions of Pennsylvania. Such initiatives may include efforts to support economic expansion through job training and entrepreneurship assistance, which supports job creation/retention among low-income workers in the gas drilling industry, suppliers, related industries, and "downstream" firms that utilize natural gas and/or gas by-products. Additionally, these initiatives may include the preservation and improvement of a community's quality of life such as providing affordable housing/housing assistance, community facilities or recreational assets and open space, which may have been adversely impacted by Shale Gas development and expansion.

## B. Application Content

Applicants seeking an SPP must specifically support one of the criteria listed above as well as provide the information listed in Section III – Applicant Content. All relevant information about how the project activities will support the SPP must be clearly described in each section.

SPP applicants should select the NAP-SPP category when submitting the Electronic Single Application to the Department. Application instructions are described in Section VI of these guidelines.

## Section V – Critical Requirements for Program Implementation and Awarding Tax Credits After Project Approval

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- A. Regardless of the date the Department approves the project and offers an award, the activity period is 15 months, beginning on July 1 and ending 15 months later on September 30 of the following year. Contributions must be used for activities and expenditures occurring during that period.
- B. The contribution period is from July 1 through June 30, 12 months.
- C. The NAP Program is a partnership between DCED and the Pennsylvania Department of Revenue (REVENUE). Although DCED grants the tax credits through the Single Application process, REVENUE is the final approving authority in issuing them. Please refer to the REVENUE ([www.revenue.state.pa.us](http://www.revenue.state.pa.us)) website and click on laws, policies and tax bulletins to view additional information concerning tax credit approvals.
- D. Tax credits will not be given to a business firm that is a bank, bank and trust company, insurance company, trust company, national bank, savings association, mutual savings bank or building and loan association for activities that are a part of its normal course of business.
- E. The business firm awarded tax credits has three options: retain and use, sell, or pass through to another eligible entity.

All tax liabilities have to be satisfied before the business can sell the credits or pass through to another entity. REVENUE makes the final determination concerning selling the tax credits or passing them through to another business. If the business firm has tax liabilities, REVENUE will require the business firm to settle the liabilities before approving a sale or pass through.

The business entity may apply for the tax credits after proof of contribution is verified by a cash contribution, equipment and/or supplies contribution, job training, real estate contribution, or technical assistance contribution.

### 1. **Business Retaining and Using Tax Credits:**

If the business firm decides to retain and use the tax credits, the business must do the following:

Complete and submit the application form titled Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) (Exhibit C) with proof of contribution to DCED.

- The form must be submitted to DCED by December 31 which is 180 days (6 months) after the contribution period ends.
- DCED first approves and then forwards the form to REVENUE for processing.
- REVENUE notifies the business firm when the tax credits are approved and applied, when appropriate.

2. **Business Firm Selling Tax Credits:**

If the business firm decides to sell the tax credits the business firm must submit the following two forms to the Department:

- Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) (Exhibit C) to DCED for approval; and
- Application To Sell Or Assign Tax Credits Under The Neighborhood Assistance Act DCED-CCE-19B (9-08) (Exhibit D). This application may only be made after the business firm has held the approved NAP tax credits for one year.

Upon receipt of the Application To Sell Or Assign Tax Credits Under The Neighborhood Assistance Act DCED-CCE-19B (9-08), DCED will review and forward the form to REVENUE recommending the sale. REVENUE will review and determine if there are enough tax credits available for the sale. REVENUE then notifies DCED that the sale is approved. DCED notifies the applicant with an approval memo and an approved Application To Sell Or Assign Tax Credits Under The Neighborhood Assistance Act DCED-CCE-19B (9-08).

NOTE: Business firms are allowed to sell tax credits one year from the start date of the contract provided the audit process is complete, the investment is made and the business firm's tax liabilities are satisfied. For instance, if the start date is July 1, 2012, the business firm may sell the tax credits on July 1, 2013, provided all requirements are satisfied.

3. **Business Firm Passing Through Tax Credits:**

If the business firm requests to pass through the tax credits, the business firm's tax liabilities must first be satisfied. Only Pennsylvania S corporations, partnerships, limited partnerships, limited liability companies, joint ventures, and business trusts may pass through tax credits. The business firm must do the following in order to pass through tax credits:

- Submit the Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) (Exhibit C) to DCED for approval.
- After DCED approves the NAP tax credits, the business firm must send a letter to REVENUE requesting to pass through the credits.
  - The request to pass through the tax credits must be submitted to the following address:  
Commonwealth of Pennsylvania  
Department of Revenue  
Bureau of Corporation Taxes  
Dept 280701  
Harrisburg, PA 17128-0701
  - The request must include a list of shareholders, members or partners, and the amount of credit to be passed through to each shareholder/member/partner on the business's letterhead, signed by an authorized representative.
  - REVENUE approves or disapproves all pass through requests.

- F. Approval of a tax credit project for NAP Regular and SPP tax credits is for one year only. Future tax credits for a multiple year project will depend on the project being re-approved in a subsequent year. In certain cases, projects, including capital campaigns, may require longer than one year to complete. While DCED may approve a multi-year project, each year of the multi-year period must be approved individually. Approval of one year does not guarantee approval of subsequent years. Any project requiring multi-year support should be clearly outlined in the project application, including efforts to become self-sustaining and/or options for future continuance without NAP tax credits. The Department will evaluate the multi-year project's performance during earlier years when making the decision to approve or disapprove the applications for subsequent years. In the event that the number of applications for tax credits exceeds the amount of credits available, priority will be given to such subsequent year applications that have performed successfully in earlier years.
- G. A business firm may carry forward tax credits not applied against current year taxes for the next 5 succeeding calendar or fiscal years until the full credit has been applied if the Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) (certification) has been requested through DCED as outlined under section E above.
- H. A business firm that has not used its tax credits within one year of the date the credit was granted by REVENUE may apply to the Department to sell or directly to REVENUE to assign all or part of the tax credit. The purchaser or assignee of the tax credits must use the credits in the tax year in which the purchase or assignment is made and may not carry forward, sell or assign the purchased/assigned credits. A shareholder, member, or partner of a pass-through entity may not sell or assign any part of a tax credit.
- I. Contributions made or received outside of the contribution period (July 1 through June 30) are not eligible for tax credits. Expenditures and/or contributions that occur before the final award decisions are announced could be at risk if the application is not approved.
- J. For tax credits totaling \$100,000 or more, a final audit of the project costs totaling the amount of the contributions accepted from the business firm(s) must be submitted to the Department within 120 days following the expenditure of all funds or within 120 days following the contract termination date of September 30, whichever first occurs. The Department's Audit Procedures for the Closeout of Contracts are available at [www.newPA.com/compliance](http://www.newPA.com/compliance).
- K. For tax credits totaling less than \$100,000, a closeout report is due within 30 days of the expenditure of all funds or 30 days after the contract expiration date. The Department's Closeout Procedures are available at [www.newPA.com/compliance](http://www.newPA.com/compliance).
- L. The Department reserves the right to monitor the contributions and project costs resulting from the award of tax credits.
- M. When a project application is approved, DCED will offer an agreement to the neighborhood organization applicant (grantee). This agreement, often referred to as a contract, is legally binding. In some instances, projects and activities change due to unforeseen circumstances. If the project scope should change or if expenses are not lining up with costs, the agreement will have to be modified or amended. In either instance, the Department should be notified in writing in order to implement the changes.

1. **Amendment**

An amendment is required when a major change occurs, such as dropping and/or adding an activity, changing the project location, changing the termination date of the project, or by increasing/decreasing a budget line item by 10% or more. A written request from the grantee to amend the agreement must be submitted to the Department before the agreement end date. The request must describe the proposed change(s). If the change affects the budget, a revised budget must be submitted with the amendment request along with any other supporting documents such as a change in sub-contractor, etc.

2. **Modification**

A modification is a minor change to the objectives, timelines or goals of the project. Requests for modifications must be in writing before the agreement end date from the grantee and must describe the details related to the modification. The request must contain the original and the revised objectives, timeline, or goals and other changes. If the change affects the budget, a revised budget must be submitted.

## **Section VI – The Single Application Process**

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Every applicant is required to complete an Electronic Single Application (ESA), also known as the DCED Single Application when applying for funding.

Failure to submit a complete application with all the required additional information will negatively impact the review of the application and may cause DCED to reject the funding request.

### **A. Submission of Application**

1. The applicant must apply electronically utilizing the Department's Electronic Single Application for Assistance located at [www.newPA.com](http://www.newPA.com) or [www.esa.dced.state.pa.us](http://www.esa.dced.state.pa.us). The Department also requires the applicant to submit the application addenda listed in the ESA as a part of the application process. The required Application Content (Section III for NAP Regular or Sections III and IV for SPP) may be attached electronically to the application on the Addenda tab, or submitted via US Mail with the signature page. Please reference the Single Application number on any documents sent with the signature page. If you need additional assistance, contact the Customer Service Center at: 1-800-379-7448 or 717-787-3405.
2. DCED plans to award tax credits by January 31, 2013. In order for an application to be reviewed and awarded tax credits, the applicant is advised to submit the application prior to November 1, 2012. Applications received after November 1, 2012 will be considered for tax credit awards if credits remain after the January 31, 2013 awards. Please check [www.newPA.com](http://www.newPA.com) for the status of availability of tax credits.

### **B. Review of Proposals**

Applications will be reviewed and ranked based upon the following factors:

1. The application must be complete and concise with measurable goals and outcomes, including a completed Community Measures Report as described in Section III – NAP Application Content.

2. The application must address one of the eligible activities listed in Section II B above.
3. The application must demonstrate significant community impact which is quantified in the Community Measures Report. (Exhibit A)
4. The project must not be duplicative of other projects or services existing in the same local community at the time of application.
5. The application must demonstrate linkages and/or collaboration with other organizations or initiatives in the area.
6. The neighborhood organization must provide evidence of contribution commitments or have a strong history of receiving contributions; greater consideration will be given to applicants providing written evidence of contribution commitment(s).
7. The application must address all of the relevant requirements detailed in Section III and /or Section IV of this document. While NAP projects must be neighborhood-based or focused on a specific target area in scope, the Department retains the discretion to approve regional and/or statewide projects that address recurring problems in communities throughout the commonwealth or that assist neighborhood organizations in the implementation of NAP projects and/or the full utilization of tax credits.
8. Approval decisions will be made subject to the availability of tax credits, activity to be undertaken, reasonableness, and completeness of the application.
9. The Department, at its discretion, after applications are reviewed and if credits are still available, may provide an opportunity for applicants with incomplete applications meriting additional consideration to provide supplemental information for review and approval.
10. Applications not approved for funding will receive rejection letters.

### **C. Approval Process**

1. The DCED Secretary will approve projects for NAP Regular and SPP tax credits as well as establish the amount of tax credits that will be provided to a business contributor(s), through the neighborhood organization.
2. DCED will offer a tax credit project approval to a neighborhood organization. The approval letter is the offer of a binding agreement that outlines the terms and conditions of the award. This approval letter must be signed by the neighborhood organization and returned to DCED within 60 days of the offer in order to become effective. The approval letter becomes a binding agreement between DCED and the neighborhood organization when it is signed and returned to DCED.
3. Upon receipt of the signed agreement from the neighborhood organization (approval letter) DCED will do the following:
  - a. Notify the business contributor(s) that the tax credit project is approved,
  - b. Provide a copy of the agreement (approval letter) between DCED and the neighborhood organization and provide a blank Application For Tax Credit Under The Neighborhood Assistance Act - DCED-CCE-19 (09-08) form to the business contributor(s) for completion and return to DCED with documentation that the contribution is complete.

Note: The only business firms that will receive a notification letter and form are the businesses that submitted a commitment letter on their business letterhead paper with the project application.

## **Section VII – Contact Information**

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Questions as to the applicability of these provisions in specific instances should be directed to the DCED regional office nearest you:

Southeast Regional Office  
200 South Broad Street, 11th Floor  
Philadelphia, PA 19102  
215-560-5830

Northeast Regional Office  
Oppenheim Building, 3rd floor  
409 Lackawanna Avenue  
Scranton, PA 18503  
570-963-4122

Central Regional Office  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225  
717-720-7302

Southwest Regional Office  
301 5th Avenue, Suite 250  
Pittsburgh, PA 15222  
412-565-5098

Northwest Regional Office  
100 State Street, Suite 205  
Erie, PA 16503  
814-871-4245



## NEIGHBORHOOD ASSISTANCE PROGRAM COMMUNITY MEASURES REPORT

### GENERAL INFORMATION

APPLICANT:	PROJECT NAME:
SINGLE APPLICATION NUMBER:	FISCAL YEAR:

This form must be completed and submitted twice. The first time is with your original application, which requires that you provide projected outcomes. Organizations that are awarded tax credits will be required to complete the "actual" column of this form at the end of the contract year (the second time) as a means to compare projections against actual accomplishments. At the end of the contract, complete the "actual" column on the original form that contains projected outcomes and submit via e-mail to: ra-dcedocs@pa.gov.

### SECTION I: PROJECT ACTIVITY

Please complete the project activity/ies below that apply to your Neighborhood Assistance Program (NAP). These project activities are required for applications for NAP, NAP-NPP, NAP-SPP, and for NAP-EZP.

At the time of application, the "projected" numbers are to be provided and will be used as part of the award assessment process. The "actual" numbers are to be submitted at the end of the contract activity period as noted above.

Project Measures	Projected	Actual	Project Measures	Projected	Actual
# of neighborhood residents served/impacted by project			# of direct jobs created by project		
# of housing units rehabbed by project			# of direct jobs retained by project		
# of housing units constructed by project			# of residents who completed job training		
# of blighted properties cleared by project			# of residents who obtained FT employment as a result of job training		
# of first-time homebuyers served by project			# of residents who obtained PT employment as a result of job training		
# of foreclosures prevented due to intervention			# of residents who completed ESL course		
# of commercial/industrial buildings rehabbed			# of residents who completed ABE/GED curricula		
# of commercial/industrial buildings constructed			# of youth participating in weekend and/or after-school programs		
# of new business start-ups			# of residents receiving food subsidies as part of self-sufficiency programs. (For non-food bank applicants only)		

### SECTION II: COMMUNITY IMPACT MEASURES (CIMs)

Capturing activity details is the first step necessary to identifying the impact that a project has on the community in which it occurs. The project activities captured in Section I should be used toward producing the Community Impact Measures, which provide the actual change/s that has occurred, the results and effectiveness of the investment of NAP tax credits for your project.

Enter the Community Impact Measures for your project below, as appropriate. NOTE: The "actual" column will reflect details at the end of the contract period and should not be included at the time of application.

Impact Measures	Inception	Projected	Actual
<b>Items Required for All NPP Applications</b>			
Homeownership Rate			
Median Property Value			
Residential Vacancy Rate			
<b>Items Required for All EZP Applications</b>			
<i>* "Quality Jobs" means jobs paying more than minimum wage with benefits (healthcare, retirement, etc.)</i>			
Tax Credits per Total Jobs (created & retained)	N/A		
Number of Quality Jobs* Created	N/A		
Number of Quality Jobs* Retained			

**SECTION II: COMMUNITY IMPACT MEASURES (CIMS) *cont'd***

Impact Measures	Inception	Projected	Actual
<b>Other Community Impact Measure to Support Project</b>			
Median Property Value			
Business Property Vacancy Rate			
Poverty Rate			
Crime Rate			
School Drop Out Rate			
High School Graduation Rate			
Unemployment Rate			
State/Local Taxes <sup>1</sup>			
Abated Taxes <sup>2</sup>			
Other Community Impact Measures to Support Project Proposed by Applicant			
1.			
2.			
<b>Required for Food Bank Applicants Only</b> <i>in addition to other applicable Community Impact Measures</i>			
# served who are participating in self-sufficiency programs such as financial/budget counseling, employment and training, and/or family savings account, first time homebuyer etc.			
# served who would have been required to make a choice between food or other expenses such as medical care, utility payments, etc.			
# of neighborhood residents served/impacted by the project			
Of the total listed above, # served who are long term recipients of food subsidies (more than 6 months)			
<p><sup>1</sup> For site-specific construction or rehabilitation/redevelopment projects include all state and local taxes collected as a result of business and/or residential activity at that site.</p> <p>The state taxes should include:</p> <ul style="list-style-type: none"> <li>• Earned income from workers,</li> <li>• Corporate/business taxes including Corporate Net income Taxes, Capital Stock &amp; Foreign Franchise Tax, Personal income Tax (for Subchapter S. Partnership or Proprietorships), Sales &amp; Shares Tax, Mutual Thrift institutions Tax, Insurance Premiums Tax (see next measure regarding any abated taxes), and</li> <li>• Sales taxes.</li> </ul> <p>The local taxes should include taxes collected at the county, municipal, and school district levels:</p> <ul style="list-style-type: none"> <li>• Property taxes (see next measure regarding any abated taxes),</li> <li>• Earned income from workers,</li> <li>• Business taxes including Net Profits Tax, Business Gross Receipts, Business Occupancy, Business Privilege and Mercantile Taxes (see next measure regarding any abated taxes), and</li> <li>• Sales taxes.</li> </ul> <p>Exclude any property taxes from any properties that are in tax foreclosure or that have tax arrearages dating back more than one year. These amounts should be excluded from the Inception column.</p> <p><sup>2</sup> In completing answers for state/local taxes measure above, do not include any abated taxes. Include all state and local taxes abated in the "Abated Taxes" measure. The amount in the "Inception" column should be the most recent year total prior to project start.</p> <p>Exclude any property taxes from properties that are in tax foreclosure or that have tax arrearages dating back more than one year. These amounts should be excluded from the "Inception" column.</p>			



# Sample Budget Justification

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This sample budget justification format is to be used as a guide in preparing your budget justification, which details Neighborhood Assistance Program (NAP) budget costs in the Single Application for Assistance. This sample format for the justification can be used with all NAP project budgets. The budget justification should include only those budget categories and line items that are applicable to your particular type of project as identified in this addendum.

**Acquisition** – List the cost of land and the buildings to be purchased or contributed in-kind at fair market value.

*Example:*

	<u>DCED Cost</u>	<u>Other Cost</u>
Land . . . . .	\$ 40,000	\$ - 0 -
<b>Total . . . . .</b>	<b>\$ 40,000</b>	<b>\$ - 0 -</b>

**General Construction** – List New Construction and Renovation costs. List such items as electrical, heating, plumbing, material, supplies, etc.

*Example:*

	<u>DCED Cost</u>	<u>Other Cost</u>
<b>New Construction</b>		
Electrical . . . . .	\$ 5,000	\$ 2,000
Heating . . . . .	7,000	6,000
Plumbing . . . . .	<u>4,000</u>	<u>1,500</u>
<b>Total . . . . .</b>	<b>\$ 16,000</b>	<b>\$ 9,500</b>
<b>Renovations</b>		
Materials . . . . .	\$ 25,000	\$ 30,000
Supplies . . . . .	<u>10,000</u>	<u>15,000</u>
<b>Total . . . . .</b>	<b>\$ 35,000</b>	<b>\$ 45,000</b>

**Infrastructure/Site Preparation** – List such items as roads and streets, parking, water/sewer, utilities, demolition, excavation/grading and environmental cleanup.

*Example:*

	<u>DCED Cost</u>	<u>Other Cost</u>
Parking . . . . .	\$ 3,500	\$ 6,500
Utilities - \$100/month x 12 months . . . . .	4,000	8,000
Demolition . . . . .	<u>10,000</u>	<u>4,000</u>
<b>Total . . . . .</b>	<b>\$ 17,500</b>	<b>\$ 18,500</b>

**Machinery & Equipment** – List all equipment, other than office equipment, that will be obtained and used in the proposed project.

*Example:*

	<u>DCED Cost</u>	<u>Other Cost</u>
1 Trash Compactor @ \$200 . . . . .	\$ 100	\$ 100
2 Sets of Walkie Talkies @ \$100 each . . . . .	100	100
3 Shelving Units @ \$50 each . . . . .	<u>50</u>	<u>100</u>
<b>Total . . . . .</b>	<b>\$ 50</b>	<b>\$ 300</b>

*Note: See note under office equipment.*

**Operating Costs/Working Capital** – List salaries and fringes of all full and part-time staff, training and technical assistance costs, consumable supplies, travel costs, office equipment, space costs and audit costs.

*Example:*

**SALARIES**

Number of Persons	Title	Hourly Rate	Hours on Project	Total	DCED Cost	Other Cost
1	Project Manager	\$16.00	2080	\$33,280	\$15,000	\$18,280
1	Admin. Assistant	12.00	1040	12,480	6,000	6,480

*Note: Salaries should be established at the prevailing rates for similar agencies in your community. Include any increments established by your personnel policies and procedures. **Job descriptions for any positions for which DCED funding is requested must be attached.***

	<u>DCED Cost</u>	<u>Other Cost</u>
Fringe Benefits @ 32% . . . . .	\$ 11,406	\$ 7,923
<b>Total Salaries and Fringes . . . . .</b>	<b>\$ 32,406</b>	<b>\$ 32,683</b>

*Note: For temporary or part-time employees working less than six (6) months or less than twenty (20) hours per week, only those fringe benefits required by law will be eligible for Department reimbursement.*

**TRAINING & TECHNICAL ASSISTANCE**

	<u>DCED Cost</u>	<u>Other Cost</u>
Conference Registration 2 @ \$100 each. . . . .	\$ 100	\$ 100
Computer Training 2 @ \$150 each. . . . .	<u>– 0 –</u>	<u>150</u>
<b>Total . . . . .</b>	<b>\$ 250</b>	<b>\$ 250</b>

**CONSUMABLE SUPPLIES**

	<u>DCED Cost</u>	<u>Other Cost</u>
Office Supplies @ \$50/mo. x 12 months . . . . .	\$ 200	\$ 400
<b>Total . . . . .</b>	<b>\$ 200</b>	<b>\$ 400</b>

**TRAVEL**

	<u>DCED Cost</u>	<u>Other Cost</u>
<b>Local Travel</b>		
100 miles/month @ .36 mile x 12 months . . . . .	\$ 200	\$ 232
<b>Out of Town Travel</b>		
Subsistence @ \$28 x 6 days . . . . .	\$ 68	\$ 100
<b>Total . . . . .</b>	<b>\$ 268</b>	<b>\$ 332</b>

*Note: Separate local and out of town travel and itemize by each cost.*

**OFFICE EQUIPMENT**

	<u>DCED Cost</u>	<u>Other Cost</u>
2 computers @ \$1,500 each . . . . .	\$ 1,500	\$ 1,500
1 desk @ \$500 . . . . .	250	250
1 chair @ \$100 . . . . .	50	50
1 file cabinet @ \$250 . . . . .	100	150
<b>Total . . . . .</b>	<b>\$ 1,900</b>	<b>\$ 1,950</b>

*Note: Any purchase of goods or services of \$10,000 or more must be supported by three (3) competitive bids. These bids, or a statement that bids will be obtained prior to the purchase of equipment, must be submitted with the application.*

*If equipment is to be obtained through NAP tax credits, a statement to that effect must be included on the budget justification.*

**SPACE COSTS**

	<u>DCED Cost</u>	<u>Other Cost</u>
200 sq. ft. @ \$10/sq. ft. . . . .	\$ 2,000	\$ - 0 -
Maintenance @ \$100/month x 12 months . . . . .	1,000	\$ 200
<b>Total . . . . .</b>	<b>\$ 3,000</b>	<b>\$ 200</b>

*Note: List all facilities to be charged to this project. Costs for space owned by the applicant are not reimbursable.*

	<u>DCED Cost</u>	<u>Other Cost</u>
Audit . . . . .	\$ 500	\$ 500
<b>Total . . . . .</b>	<b>\$ 500</b>	<b>\$ 500</b>

*Note: Include the cost for auditing this contract, whether from Department funds or another funding source. ONLY NAP projects of \$100,000 (\$50,000 or more in tax credits) must be audited.*

**Related Costs** – Include paid professional services/consultants that are not compatible with the hiring of a full time staff person. List items such as engineering, inspections, fees, insurance, environmental assessment, legal costs, closing costs and other. “Other” includes items such as telephone, postage and vehicle maintenance.

*Example:*

	<u>DCED Cost</u>	<u>Other Cost</u>
Consultant Services - 50 hours @ \$75/hour . . . . .	\$ 1,750	\$ 2,000
Insurance . . . . .	<u>250</u>	<u>150</u>
<b>Subtotal . . . . .</b>	<b>\$ 2,000</b>	<b>\$ 2,150</b>
Other -		
Telephone - \$90/month x 12. . . . .	\$ 580	\$ 500
Postage - \$25/month x 12 . . . . .	150	150
Vehicle Maintenance. . . . .	<u>300</u>	<u>450</u>
<b>Subtotal . . . . .</b>	<b>\$ 1,030</b>	<b>\$ 1,100</b>
<b>Total . . . . .</b>	<b>\$ 3,030</b>	<b>\$ 3,250</b>

*Note: Consultant services of \$10,000 or more must receive prior written approval from the Department. A written contact is required for all contracted services. A copy of the proposed contractual agreement must be included with your application.*

	<u>DCED Cost</u>	<u>Other Cost</u>
<b>GRAND TOTAL . . . . .</b>	<b>\$ 142, 298</b>	<b>\$ 106, 542</b>



**GENERAL INSTRUCTIONS**

- A. **WHO MUST FILE:** In order to obtain the tax credit authorized under the Neighborhood Assistance Program, business firms must submit this Application for approval.
- B. **WHEN TO FILE:** Application must be filed with the Department of Community and Economic Development within six months after the contribution period of the approved project. Contributors will still have five years in which to use the tax credit.
- C. **SIGNATURE AND MAILING:** The application must be signed by an authorized officer of the applicant. An original and two (2) copies must be mailed to the Department of Community and Economic Development, 400 North Street, Commonwealth Keystone Building, 4th Floor, Harrisburg, PA 17120-0225.
- D. **SEPARATE APPLICATIONS:** A separate application must be submitted for each project and program year.
- E. **CLAIMING TAX CREDIT:** You will receive a copy of the approved tax credit application; attach same when filing your tax return with the Pennsylvania Department of Revenue.

**SPECIFIC INSTRUCTIONS**

- 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 of contact person; 4a. E-mail address of contact person.
- Item 5: Indicate contribution made to this project.
- Item 6: Indicate the type of tax. Applicable Taxes: **Corporations** - CNI or Capital Stock/Franchise; **Banks** - Shares; **Insurance Companies** - Gross Premiums; **Savings and Loans** - Mutual Thrift.
- Item 7: Indicate the tax credit requested for this contribution.
- Item 8: Indicate PA Revenue Tax Box Number as assigned by the Department of Revenue, the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) of the Applicant.
- Item 9: Indicate name of NAP approved project, contract number and the date of contribution.
- Item 10: Proof of contribution: provide and attach one of the following:
  - a. **Cash Contributions:**  
If a contribution was made to a specific program that was approved under this project, sponsored by an organization that conducts many varied programs, checks must be made payable to the organization and noted specifically for the NAP project. Photo copy of front and back of cancelled check made payable to the approved project must be attached to tax credit application.
  - b. **Equipment and/or Supplies Contributions:**  
Copy of invoice signed by NAP project official. Invoice must reflect the retail cost and net outlay of the contributor. Tax credits will be granted on the net cost only.
  - c. **Job Training:**  
Include name, address, Social Security Number, wages paid to each trainee and any approved costs incurred.
  - d. **Real Estate Contribution:**  
Copy of Deed. Two (2) independent appraisals.
  - e. **Technical Assistance:**  
Signed statement itemizing time/rate spent on the project, signed by employe and employer.



## APPLICATION TO SELL OR ASSIGN TAX CREDITS UNDER THE NEIGHBORHOOD ASSISTANCE ACT

### IMPORTANT

Submit tax credit forms in triplicate

Submit all required signatures

Taxpayer Identification is mandatory

Check amounts and dates

### FOR DEPARTMENTAL USE ONLY

APPLICATION NUMBER:

APPROVED TO SELL MAXIMUM CREDIT:

APPROVING AUTHORITY:

DATE:

### GENERAL INFORMATION

1. SELLER'S NAME:

2. ADDRESS:

3. CONTACT PERSON:

4. TELEPHONE NUMBER:

5. E-MAIL ADDRESS:

6. AMOUNT TO SELL OR ASSIGN:

\$

7. TYPE OF TAX:

8. TAXPAYER IDENTIFICATION NUMBER:

9. AUTHORIZED SIGNATURE OF SELLER:

I, \_\_\_\_\_, \_\_\_\_\_ of

Name of Officer

Title or Affiliation

\_\_\_\_\_ hereby affirm under penalties prescribed by

Name of Firm

law that this application has been examined by me and to the best of my knowledge and belief, the information is true, correct and complete.

\_\_\_\_\_

Date of Affirmation

\_\_\_\_\_

Signature of Seller

10. PROSPECTIVE BUYER NAME:

TAXPAYER IDENTIFICATION NUMBER:

11. ADDRESS:

12. CONTACT PERSON:

13. TELEPHONE NUMBER:

14. E-MAIL ADDRESS:

15. SIGNATURE OF AUTHORIZED BUYER:

I, \_\_\_\_\_, \_\_\_\_\_ of

Name of Officer

Title or Affiliation

\_\_\_\_\_ hereby affirm under penalties prescribed by

Name of Firm

law that this application has been examined by me and to the best of my knowledge and belief, the information is true, correct and complete.

\_\_\_\_\_

Date of Affirmation

\_\_\_\_\_

Signature of Buyer

**APPLICATION TO SELL OR ASSIGN TAX CREDITS UNDER THE NEIGHBORHOOD ASSISTANCE ACT**

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**GENERAL INSTRUCTIONS**

- A. **WHO MUST FILE:** In order to sell the tax credit authorized under the Neighborhood Assistance Program, sellers and buyers must submit this Application for approval.
- B. **WHEN TO FILE:** Application to sell tax credits must be filed with the Department of Community and Economic Development if no claim for the allowance of the credit is filed within one year from the date the credit is granted by the Department of Revenue. The buyer must use the credits in the tax year in which the purchase is made.
- C. **SIGNATURE AND MAILING:** The application must be signed by an authorized officer of the seller and buyer. An original and two (2) copies must be mailed to the Department of Community and Economic Development, 400 North Street, Commonwealth Keystone Building, 4th Floor, Harrisburg, PA 17120-0225.
- D. **SEPARATE APPLICATIONS:** A separate application must be submitted for each request.
- E. **CLAIMING TAX CREDIT:** You will receive a copy of the approved tax credit application; attach same when filing your tax return with the Pennsylvania Department of Revenue.

**SPECIFIC INSTRUCTIONS**

- Item 1: Indicate exact name of seller. Use the name on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid.
- Item 2: Indicate address to which correspondence concerning this application is to be directed, as related to Item 1.
- Item 3: Person to be contacted if additional information is needed.
- Item 4: Telephone number of contact person.
- Item 5: E-mail address of contact person.
- Item 6: Indicate tax credit being sold.
- Item 7: Indicate the type of tax. Applicable Taxes: Bank and Trust Company Shares; Capital Stock/Franchise; Corporate Net Income Tax; Gross Premiums; Mutual Thrift; Personal Income Tax; Title Insurance Company Shares.
- Item 8: Indicate PA Revenue Tax Box Number as assigned by the Department of Revenue, the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN) of the seller.
- Item 9: Indicate name, title and firm who is authorizing the sale by signature.
- Item 10: Indicate name buyer. Use the name on record with the PA Department of Revenue unless that on-file information has been changed and is no longer valid. Indicate the buyer's Taxpayer Identification Number.
- Item 11: Indicate address to which correspondence concerning this application is to be directed, as related to Item 1.
- Item 12: Person to be contacted if additional information is needed.
- Item 13: Telephone number of contact person.
- Item 14: E-mail address of contact person.
- Item 15: Indicate the name, title and firm (if applicable) who is authorizing the purchase by signature.