

# NEIGHBORHOOD ASSISTANCE PROGRAM ENTERPRISE ZONE PROGRAM TAX CREDIT

Program Guidelines | June 2020



# EZP Guidelines 2020-21 What's New?

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## Special Note

Due to the recent COVID-19 pandemic and its effects on the people and economy of Pennsylvania there will be a special emphasis on and priority given to projects that seek to address critical issues related to the pandemic and its aftermath for program year 2020-2021. The Department considers EZP projects that provide for the manufacture of critical and necessary medical supplies such as masks, face shields, ventilators, and other similar products as well as job creation a high priority for the coming year.

Applicants who are planning to submit applications that address these critical needs are encouraged to do so when NAP application is opened. The Department reserves the right to determine whether a project qualifies as a priority under these special circumstances. Those projects deemed not to be a priority will be considered after all other priority projects have been awarded if there are any tax credits remaining.

## General

All dates referred to in these guidelines correspond to the program year beginning on July 1, 2020 and ending on June 30, 2021 unless otherwise specified.

## Timeframe

The application for 2020/2021 will open on July 1, 2020. All NAP/EZP applications must be received by close of business (5:00 PM) on August 31, 2020. This means all applicants must have filed the Electronic Tax Clearance Form for Tax Credits on or before August 31, 2020.

## Section II

Pg. 2 Part A, added bullet point instructing applicants about new Electronic Tax Clearance Form for Tax Credits.

## Section III

Pg. 4 Language has been changed to indicate the Department will open the NAP/EZP application in ESA annually in the Spring.

## Section IV

Pg. 8 Part G, Bullet 11, changed the language to instruct applicants to submit the Electronic Clearance Form for Tax Credits.

## Exhibit D – Application for Tax Credit Under the Neighborhood Assistance Act

Removed the language from the box marked “Important” at the top left requiring form to be submitted in triplicate.

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## Section I – Introduction

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The Pennsylvania Department of Community and Economic Development (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. In 2007, Act 55 made several changes to the program, supporting the efforts of the original Act. There are five components to this Act: The Neighborhood Assistance Program (NAP) tax credit, Special Program Priorities (SPP), Neighborhood Partnership Program (NPP), Charitable Food Program (CFP), and the Enterprise Zone Program (EZP) tax credit.

The goal of the EZP guidelines is to define the eligibility requirements, how to apply, the approval process, and the closeout for EZP. The other components of NAP can be found under a separate cover on the Department’s website.

EZP is for **private for-profit companies** (“Applicant”) working in distressed areas within a designated; Enterprise Zone, Keystone Main Street, Keystone Community, or Keystone Communities Enterprise Zone. Applicants make qualified investments to construct, rehabilitate, expand, and improve buildings or land that promote community development.

Once the EZP application is approved, the private company is eligible for up to a 25 percent tax credit, with a maximum of \$500,000 in credits for the EZP project.

For application dates and other important information regarding the program, please visit our website at [dced.pa.gov](http://dced.pa.gov).

If you are considering EZP, it is recommended you consult with your regional Enterprise Zone Coordinator or contact your respective DCED Regional Office at the phone number included at the end of the guidelines in **Section VI**. However, Applicants must consult their respective accountants or tax advisors for specific tax-related questions. The Department does not provide tax advice.

## Section II – Program Criteria

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### A. Eligible Applicants

Private for-profit companies including agricultural, industrial, manufacturing, or research and development enterprises within Pennsylvania are eligible to apply. This includes business firms authorized to do business in Pennsylvania and subject to the following taxes imposed by the Tax Reform Code of 1971, 72 P.S.:

- Article III: Personal Income Tax
- Article IV: Corporate Net Income Tax
- Article VI: Capital Stock-Foreign Franchise Tax
- Article VII: Bank Shares Tax
- Article VIII: Title Insurance & Trust Company Shares Tax
- Article IX: Insurance Premiums Tax (excluding surplus lines, unauthorized, domestic/foreign marine)
- Article XV: Mutual Thrift Tax

Such business firms may include pass-through entities, as a partnership as defined in section 301(n.0), a single-member limited liability company treated as a disregard entity for federal income tax purposes, or a Pennsylvania S corporation as defined in section 301(n.1).

The Pennsylvania Department of Revenue (DOR) evaluates all EZP applicants for State Tax Compliance prior to the approval of any EZP project.

- EZP Applicants seeking the credit must obtain state tax compliance with the laws and regulations of the Commonwealth of Pennsylvania, to the satisfaction of the Department of Revenue.
- Notification of Non-Compliance: EZP Applicants identified by the Department of Revenue as non-compliant will be ineligible for the credit unless the Applicant resolves the non-compliant issue in the determination period set by the Department of Revenue.
- All applicants are required to file the Electronic Clearance Form for Tax Credits by clicking on the large blue rectangle on the right side of the Department of Revenue website: [www.revenue.pa.gov/taxcredits](http://www.revenue.pa.gov/taxcredits). The Electronic Clearance Form for Tax Credits must be filed by August 31, 2020. The clearance worksheet previously submitted via paper submission to DCED will no longer be accepted.

Applications from EZP Applicants that are cleared for state tax compliance during the clearance verification period will move forward in the tax credit approval process.

Tax credits will not be approved or awarded to 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.

## **B. Eligible Activities**

The goal of EZP is to assist qualified investments by approved private companies. Eligible activities include:

- Rehabilitation
- Expansion
- Improvement to a building(s)
- Improvement to land
- Engineering
- Architecture
- Acquisition

In addition, EZP requires:

- The project is within portions of a distressed community designated as an Enterprise Zone, Keystone Main Street, Keystone Community, or Keystone Communities Enterprise Zone.
- Employment opportunities are created for low-income individuals located within the designated zones. Employment opportunities must be full-time, higher than state minimum wage at a family sustainable wage and include benefits.

## **C. Qualified Investments**

*Except for any financing secured through Commonwealth of Pennsylvania program assistance,* qualified investments include:

- Business equity
- Private loans
- Working capital
- Loans from federal or local government sources

## D. Ineligible Investment Sources

Other funding sources may be included in the budget. However, tax credits are not eligible for the following:

- Grant funds from any source;
- Loan funds issued, guaranteed, or capitalized by a commonwealth agency or state-related authority, including but not limited to sources such as local Enterprise Zone revolving loan funds, Pennsylvania Industrial Development Authority (PIDA), and Commonwealth Financing Authority;
- Revenue derived from the sale of NAP tax credits;
- Equity or revenue derived from or benefiting from other state or state-administered tax credits, including but not limited to the federal Low-Income Housing Tax Credit, federal Rehabilitation Investment Tax Credit (RITC), and state Historic Preservation Incentive Tax Credit.

## E. Program Restrictions

1. Tax credits will not be granted if the investment displaces residents unless changes in neighborhood residential patterns demonstrate and promote neighborhood conservation. Neighborhood conservation is a project that prevents the decline of a neighborhood or supports the needs of a vulnerable population. Neighborhood conservation includes positive measures taken to assist in or minimize the cost of relocation of residents affected under a documented community plan.
2. EZP tax credits granted to a private company that is a partner in a limited partnership agreement formed for the purpose of developing affordable housing or other joint ventures are limited to their direct private investment in the project.
3. Tax credits will not be granted to a private company requesting additional tax credits for physical improvements to buildings or land that have been previously awarded EZP tax credits for improvements to the same building or land. However, a building addition is *not* considered the same building for this purpose.

## F. Activity Period

The EZP activity period corresponds to the State Fiscal Year and is 12 months, beginning on July 1, 2020 and ending on June 30, 2021. The private company must expend the qualified investment and complete the approved project within this 12-month timeframe. If completion is not feasible within the 12-month timeframe, the Applicant must request an extension outlined in **Section V(F)**.

Qualified investments made or received outside of the activity period of July 1 through June 30 are not eligible for tax credits. Expenditures or investments that occur before the final award decisions are announced could be at risk.

## G. Additional Requirements

1. **Nondiscrimination** – No assistance shall be awarded to a Qualified Taxpayer under this program unless the Qualified Taxpayer certifies that the Qualified Taxpayer shall not discriminate against any employee or against any person seeking employment by reason of race, gender, creed, color, sexual orientation, gender identity or expression, or in violation of the Pennsylvania Human Relations Act, which prohibits discrimination on the basis of race, color, religious creed, ancestry, age, sex, national origin, handicap or disability, or in violation of any applicable federal laws.

2. **Conflict of Interest** – An officer, director, or employee of an Applicant who is a party to or has a private interest in a project shall disclose the nature and extent of the interest to the governing body of the Applicant and may not vote on action of the Applicant concerning the project, nor participate in the deliberations of the Applicant concerning the project.
3. **Project Records** – The Applicant must maintain full and accurate records with respect to the project and must ensure adequate control over related parties in the project. The program office requires access to such records, as well as the ability to inspect all work, invoices, materials, and other relevant records at reasonable times and places. Upon request of the program office, the Applicant must furnish all data, reports, contracts, documents, and other information relevant to the project.

## H. Acknowledgements and Disclosures

The Department may publicly acknowledge Applicants that participate in NAP/EZP projects. These acknowledgements may take the form of announcements, speeches, or marketing efforts to the public as well as the media. Please be aware there are certain situations where the Department would be required to disclose Applicant participation in NAP/EZP programs.

## Section III – 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 EZP. To assist in the success of the application, complete all required elements of the program. Complete an accurate narrative that provides the Place and Problem, Project, and Proposed Outcomes. Every Applicant should make sure the contact information they enter in ESA is correct at the time of the application. Applicants are required to notify DCED of any changes to contact information that occur during the activity period within 30 days of the change.

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

Information or assistance about ESA is available at [www.esa.dced.state.pa.us](http://www.esa.dced.state.pa.us) using the Help link on the Login page. If you need additional assistance, contact the DCED Customer Service Center at 1-800-379-7448 or 717-787-3405.

### A. Submission of Application

1. The Applicant must complete and submit the application electronically utilizing ESA located at **[dced.pa.gov](http://dced.pa.gov)** 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 ESA as a part of the application process.
2. The Department will open the application for NAP/EZP annually at **[dced.pa.gov](http://dced.pa.gov)** in the Spring or when authorized to open ESA for NAP and EZP applications. The application due dates and any other details regarding the programs will be updated within the guidelines as appropriate. All applications must be submitted via ESA by 5:00 PM Eastern Standard Time on the closing date of the application.
3. Do not submit any hardcopy information to DCED in support of the NAP/EZP application. All documents should be submitted electronically through ESA as stated above. If DCED requires any additional documentation after the application has been submitted the applicant will be contacted by DCED staff to provide it at that time.

## B. Review of Proposals

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

1. Projects in the preliminary stages of local approval, acquisition, etc. will not be considered. Only projects that have received all local approvals and are ready to begin will be considered.
2. The application must be complete and concise with measurable goals, outcomes, and quantified impact as required on the completed Community Impact Measures Report (*Exhibit A*) and must be in the original Microsoft Excel format. Fields requesting numerical values must only include numerical values. Text must only be entered where it is requested.
3. The application must describe how the proposed investment qualifies to promote community and economic development through the rehabilitation of a building or buildings, or by expanding and improving buildings or land located in a designated zone.
4. Preference will be given if a substantial number of jobs are created or retained.
5. The Applicant must complete all required fields in ESA.
6. **The application should identify and explain collaboration with DCED Regional Offices and programs as well as the Enterprise Zone Coordinator.**
7. Approval will depend on the availability of tax credits, proposed activities, reasonableness of the overall project, and completeness of the application.
8. The Department, at its discretion after applications are reviewed and if tax credits are still available, may provide an opportunity for Applicants with incomplete applications meriting additional consideration to provide supplemental information for review and approval. However, the Department is under no obligation to seek further information or clarification to complete its review of the application.
9. Applications not approved for EZZ tax credits will receive letters notifying Applicants of the Department's decision.

***Please Note:** Once your application is submitted to the Department we will not accept major changes to the scope, breadth, budget, or location of your project prior to considering the project for approval. Minor changes may be considered on a case by case basis. It is within the Department's discretion to determine what constitutes a major or minor change to a project.*

## C. Approval Process

1. The Secretary of the Department will recommend for approval projects for EZZ tax credits and will determine the amount of tax credits that will be granted to the Applicant.
2. The Department will offer a tax credit project approval to the Applicant. The approval letter is an enforceable contract offer that outlines the terms and conditions of the award. To become effective, the approval letter must be signed by the Applicant and returned to DCED within 60 days of receipt of the offer. The approval letter becomes an executed contract, thus a binding agreement, between DCED and the Applicant once it is signed and returned to DCED.
3. A blank Application for Tax Credit under the Neighborhood Assistance Program Enterprise Zone Program form (*Exhibit C*) will be included with the award letter to the Applicant. This form should be completed by the investor and returned to DCED when the qualified investment is complete. Upon receipt, DCED will process the form and forward it to DOR for final approval and execution.

## Section IV – Application Content

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### A. Narrative

The narrative portion of the application must contain an explanation of the Place and Problem, Project, and Proposed Outcomes along with a complete description of the entire project. Please include any attachments to the application that will demonstrate the following:

1. **Place and Problem:** Describes the neighborhood, community, or targeted area where this project will take place. Provide physical boundaries as precisely as possible, including street locations and other identifying information. Include the specific location of the site and note characteristics such as the acreage or square footage. Describe the characteristics of blight or disinvestment that make this site appropriate for the proposed investment. Also include information related to development of the site if it is consistent with any applicable comprehensive plan. Describe how the project complements the overall community, how it supports current and planned activities, and its feasibility for the demographics and other characteristics of the community. Describe the overall benefits to the community. Include an explanation of any other funds that have been invested in the project that demonstrate a strategic alignment or partnership with other projects, activities, or efforts, and the means of sustainability.
2. **Project Narrative:** Provide a concise description of the proposed EZIP project. Include a detailed project schedule or timeline of activities including key milestones and dates for the investment and project. Identify and explain whether the EZIP is part of a larger project. Describe the Applicant's approach, outlining the specific infrastructure and site development activities proposed for the site; the estimated start and end dates of construction; the existence or absence of already prepared sites within the county; whether the site has been identified as a priority investment in a local or regional economic development plan or strategy; and potential employment opportunities anticipated because of the project. Also, specifically address the following questions:
  - Is this new construction or a renovation/re-use of existing structures?
  - Is this a facility/property that will be used by the Applicant's own business?
  - When the project is complete, will the property be resold in whole or part? If so, please detail any pre-sales commitments secured at the time of application and provide documentation of the arrangement.
  - When the project is complete, will the property be rented or leased in whole or in part? If so, please detail all leases, pre-leases, and/or commitments secured at the time of application and provide documentation.
  - If the project will provide leasable space and commitments have been secured, who is the proposed tenant? How much space will the known tenants lease?
  - Do you plan to sell the tax credit award to attract equity or capital needed to sufficiently complete the project?
  - If the project will provide space for resale or for lease or rent, AND commitments are not secured or cannot be documented, the Applicant must address the following items:
    - Is the project speculative? Building use?
    - Detail your plan to attract buyers and/or tenants to the space. Are commitments pending? Is negotiation in progress? Has a target market for the space been identified? If so, what is it? Can a demand be shown for the space created? Provide assurances the completed project will not result in vacant or underutilized space.

3. **Proposed Outcomes (Community Impact Measures Report):** The proposed outcomes identified by the Applicant must be quantifiable, measurable, and achievable results that demonstrate the impact of the project on the place and problems identified. The application narrative must explain the impact and change the project will create, as well as describe how outcomes relate to the EZP project. Outcome measures must be identified and provided in the Community Impact Measures Report (*Exhibit A*) addendum in ESA in the original Microsoft Excel format.

The Community Impact Measures Report also includes space for other measures proposed or anticipated by the Applicant. When providing both the required and Applicant-specific measures, use the following descriptions:

- **Inception Data:** Provide data pertaining to the observed problem prior to receiving EZP tax credit assistance.
- **Projected Outcomes:** Provide outcome measure data the Applicant expects to achieve at the completion of the EZP project. Employment opportunities must be created for low income individuals located within the Enterprise Zone. These employment opportunities must be full-time, above minimum wage at a family-sustainable wage, and include benefits.

## B. Applicant Profile

Provide a profile of the Applicant private for-profit organization, including the most recent financial statements, parent company or business, and any proposed guarantors that demonstrate the fiscal stability of the Applicant. Financial statements should include balance sheets, income statements, and any comments regarding financial documents, pro forma, and income projections if applicable. Provide information that describes the Applicant's commitment to the community or to the revitalization of the Enterprise Zone.

## C. Private Company and Commitment of Qualified Investment

Provide documentation that the qualified investment has been secured. This documentation is preferably in the form of a commitment letter that is signed and dated.

## D. Budget

In completing the budget section in ESA, the budget must include the EZP Request located in the first column, and any other sources of funds that will be leveraged to undertake the project located in the remaining columns. These columns are named and designated by the applicant as the budget is entered in ESA. The EZP Request column must reflect the total investment amount. The EZP Request is the amount that will be used to calculate the tax credit award. **The EZP Request budget column should not reflect the amount of tax credits requested.**

For example, if the Applicant is contributing \$100,000 to the project, the EZP Request column should reflect \$100,000. The tax credit award will be calculated from that column at 25 percent of the commitment, or \$25,000. Applicants are responsible for ensuring the full EZP-qualified investment amount is accounted for.

## E. Financial Compliance Requirements

A financial Examination is required at the end of the EZP project to verify the investment was applied as it was approved by DCED. Please refer to the DCED Close-Out Guidelines for Grants and Tax Credits, [dced.pa.gov/programs-funding/compliance-resources/](http://dced.pa.gov/programs-funding/compliance-resources/), for guidance on completing a financial Examination. The Examination expense may not be included in the EZP budget because EZP project expenses are limited to construction-related costs only. The Examination **must be paid from other funds** identified in the project budget.

## F. Budget Justification

Complete the Project Budget Justification form (*Exhibit B*) to describe how the project funds will be spent. All budget costs must be correct and correspond with the proposed project activities. Be sure to include the Financial Examination cost as a budget line item. The Financial Examination must be paid from other funds identified in the project budget.

## G. Checklist for Application

Documents must be uploaded in ESA. The following items are required when submitting an EZP application:

1. Does the application meet the requirements of NAP/EZP?
2. Completed narrative in ESA. “Please see attached” or other statements of a similar nature are not acceptable.
3. Narrative explains the Place, Problem, Project, and Proposed Outcomes.
4. Is the Community Impact Measures Report completed and submitted in the original Microsoft Excel format?
5. Is the projected budget correct and does it match the Budget Justification? Also, is the correct Budget Justification form (*Exhibit B*) used and does it show the cost for the Financial Examination?
6. Financial statements as outlined in **Section B** of these guidelines.
7. A letter from the appropriate planning agency certifying the proposed project complies with any comprehensive land use plans and zoning or subdivision codes, if applicable.
8. A letter of support from the Enterprise Zone Coordinator. The letter must also certify the project is located within a currently designated zone (*Exhibit F*).
9. Cost estimates, if applicable, or statements estimating the cost of the project. The estimate must be prepared by an engineer or other qualified professional on official business letterhead and must be accompanied, where appropriate, by copies of the signed bids/quotations, contractor estimates, or sales agreements that verify project cost estimates.
10. Copies of funding commitment letters, on official letterhead, from all other funding sources if applicable, including equity commitments. Letters should include the term, rate, and collateral conditions, and must be signed and dated.
11. All applicants are required to file the Electronic Clearance Form for Tax Credits on the Department of Revenue website: [www.revenue.pa.gov/taxcredits](http://www.revenue.pa.gov/taxcredits). The Electronic Clearance Form for Tax Credits must be filed by August 31, 2020. The clearance worksheet previously submitted via paper submission to DCED will no longer be accepted.
12. For EZP tax credit requests exceeding \$250,000, a projected cash flow analysis that includes all expenses and revenues covering the period from project commencement to lease-up/build out and/or sale of the property. If the project will occur on the Applicant’s property, a copy of the deed and/or tax receipt is required. If the project is for leasehold improvements, a copy of the lease agreement between the leaseholder and the tenant is required.
13. Are all photos, drawings, or project descriptions included in the narrative or otherwise identified and included?
14. Documentation that proves the Applicant is legally authorized to perform the work described in its application.
15. Documentation of a commitment to avoid displacement of current residents.
16. Completed Community Impact Measures report (*Exhibit A*).

17. Copy of any proposed sub-contractual agreement(s) for services, if applicable.
18. The number of family-sustaining jobs created or retained, along with the calculated cost per job.
19. Has the completed application been uploaded via ESA?

## **Section V – Requirements After Approval**

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Regardless of the date DCED approves the project and offers an EZP award, the activity period is 12 months, beginning on July 1, 2020 of the application year and ending on June 30, 2021 of the following year. The investment must be used for activities and expenditures occurring during that 12-month period. An approved EZP Applicant may request a one-year extension, if needed, as an amendment. **Section V (F)** provides details about the extension process.

All NAPs including EZP are a partnership with DCED and DOR. DCED approves the EZP application via ESA. However, DOR is the issuing department for the tax credit award and provides the tax credit certificate to the applicant. Please refer to DOR at [revenue.pa.gov](http://revenue.pa.gov) and select Online Services to access the DOR Customer Service Center or for laws, policies, and tax bulletins that may contain additional information concerning tax credit approvals.

To obtain a tax credit certificate, all applicants must:

- a. Complete and submit the Application for Tax Credit under the Neighborhood Assistance Act (*Exhibit C*) with proof of contribution to DCED. A copy of the financial examination report would serve as proof of contribution for EZP purposes.
- b. The completed Application for Tax Credit must be submitted to DCED by December 31, 180 days or six months after the contribution period ends. Completed forms must be submitted to the NAP email resource account at [RA-DCEDNAPMAIL@pa.gov](mailto:RA-DCEDNAPMAIL@pa.gov).
- c. DCED will review the submitted forms and, if approved, issue a Tax Credit Certificate Form to the applicant.
- d. Notification for the tax record will be provided to DOR.

The Applicant awarded NAP/EZP tax credits may exercise four options for use of the credits:

- Retain and use,
- Carry Forward,
- Sell or assign, or
- Pass through to another eligible entity.

Tax Credits claimed will be first applied against the unpaid tax liability for the period in which the credit is approved.

1. To claim the tax credit, the taxpayer must return the Tax Credit Claim Form, which is on the reverse side of the Tax Credit Certificate form, to the DOR.
2. The tax credit provided by this article may be used the year of the investment or carried forward for the next five years, for a total of up to six consecutive years.
3. A taxpayer may not carry back or obtain a refund of any portion of an unused tax credit.

4. To pass through this credit to the shareholders, members, or partners, please return the Tax Credit Claim Form, which is on the reverse side of the Tax Credit Certificate Form, to the DOR. Do not include the claim form with any tax report.
5. A taxpayer, upon application to and approval by DCED may sell or assign, in whole or in part, unused credits after the taxpayer has held the approved NAP tax credits for one (1) year.

The taxpayer must submit the following two forms to DCED:

- a. Application for Tax Credit (*Exhibit C*); and
- b. Application to Sell or Assign Tax Credits (*Exhibit E*).
  - Before an application to sell or assign tax credits will be approved the Department of Revenue must find the applicant has satisfied all outstanding tax related issues.
  - If a business selling tax credits is selling credits to more than one buyer, a separate application must be submitted to DCED for approval for each separate buyer of tax credits.
  - Tax credits may only be sold or assigned once. Once a sale or assignment is approved it is final. Buyers cannot resell or reassign tax credits.
  - The assignee or purchaser of a tax credit must claim the credit in the taxable year in which the purchase or assignment was made. The purchaser or assignee may not carry forward, carry back, or obtain a refund of or sell or assign the tax credit.

## A. Amendments

A project amendment is required when a major change occurs after a project has been approved. Major changes include but are not limited to dropping or adding an activity, changing the project location, changing the termination date of the project, or increasing/decreasing a budget line item by 10 percent or more. A written request from the Applicant to amend the project must be submitted to DCED before the project end date.

The request must describe the proposed changes. If the change affects the budget, a revised budget, justification, and all documents relating to the change must be submitted with the amendment request.

Submit all amendment requests and documents to the NAP and EZP resource account at RA-DCEDNAPMAIL@pa.gov.

## B. Modifications

A project modification is a minor change to the objectives, timelines, or goals of an approved project. Requests for modifications must be submitted by the Applicant in writing before the project end date and must describe the circumstances and details related to the modification. The modification request must contain the original and the revised objectives, timeline, goals, and other changes. If the change affects the budget, a revised budget, justification, and all documents relating to the change must be submitted along with any documentation regarding the change.

Submit all modification requests and documents to the NAP resource account at RA-DCEDNAPMAIL@pa.gov.

## C. Extensions

EZP Applications are approved for one (1) year. If the Applicant discovers they need more time to complete the EZP project they must request an extension within the program year. Extensions are granted on a case by case basis for a maximum of one year from the end of the program year for a maximum of two years for any EZP project. No extensions will be granted past this second year.

To request an extension the Applicant must send a signed letter on company letterhead to DCED detailing why the extension is needed and stating the end date being requested. This documentation should be submitted to the NAP resource account at RA-DCEDNAPMAIL@pa.gov.

## D. Compliance and Monitoring

The Department reserves the right to monitor the project and project costs resulting from the award of EZP tax credits.

## E. Fiscal and Reporting Requirements

For all NAP/EZP projects, an initial Community Impact Measures Report (*Exhibit A*) is due at the time of application. The Community Impact Measures Report must be submitted via ESA and must be in the original Microsoft Excel format. Fields requesting numerical values must only include numerical values. Text must only be entered where it is requested.

An annual report, which consists of the final Community Impact Measures Report, including Section VI of the report entitled Annual Project Report on Success (*Exhibit A*), must be submitted to the Department on or before December 31. This final Community Impact Measures Report must also be in the original Microsoft Excel format. These reports are used by the Department for statewide data collection and analysis. The NAP/EZP Annual Report requires a brief narrative to describe project accomplishments and how it met the goals and objectives identified in the original application. Finally, the Applicant should include any success stories related to the project. These stories should illustrate how this project had a positive impact in the community and may include a recommendation to the Department for a site visit by one of the following: Center for Community Services Director, Regional DCED staff, Deputy or Executive Deputy Secretary, Secretary, and/or member within the Governor's executive administration.

**The NAP Annual Report and Community Impact Measures Report must be submitted to the DCED resource account for NAP at RA-DCEDNAPMAIL@pa.gov.**

*Note: The reporting format has been updated to more effectively collate and synthesize data for reporting to the Pennsylvania Legislature and taxpayers. Outcome measures have been revised, and these elements are required. Every field that applies to your project must be completed with the appropriate data. NO ADDITIONAL DATA IDENTIFIERS SHOULD BE ENTERED.*

**Additionally, NAP/EZP applications require a Fiscal Examination to be submitted in accordance with DCED Closeout Guidelines for grants and tax credits.**



## NEIGHBORHOOD ASSISTANCE PROGRAM COMMUNITY IMPACT MEASURES REPORT

### GENERAL INFORMATION

Applicant: _____	Project Name: _____
Single Application Number: _____	Fiscal Year: _____
<p>Applicants must submit this report with projected outcomes and contributor information with each application. All subsequently approved applicants must then update the report to include actual outcomes, contributor information, and the Annual Project Report on Success section upon conclusion of the project or before December 31st, whichever occurs first. The completed report including actual outcomes must be submitted to DCED via email to <a href="mailto:ra-dcednmail@pa.gov">ra-dcednmail@pa.gov</a>.</p>	

### SECTION I: PROJECT PURPOSE

Please select the type of Neighborhood Assistance Project: MUST Select NAP Type

### SECTION II: PROJECT SUCCESS MEASURES

Please complete the project activities that apply to your Neighborhood Assistance Program (NAP) project. Identify and report all project activities that are related to your specific project. Projected outcomes must be identified and submitted at the time of application. Actual outcomes must be updated and submitted upon conclusion of the project or before December 31st, whichever occurs first.

Project Measures	Projected	Actual	Project Measures	Projected	Actual
# of neighborhood residents served/impacted by project			# of those listed served who are long term recipients of food subsidies (greater than 6 months)		
# served who would have been required to make a choice between food or medical expenses (assisted by this project) and other expenses, such as medical care, utility payments, etc.			# served who are receiving food subsidies as part of/participating in a self-sufficiency program (such as financial/budget counseling, employment and training, and/or family savings account, first time homebuyer, etc.)		
# of low-income individuals served who are also participating in income, infrastructure, & asset building towards their long-term goals			# of low-income individuals assisting in neighborhood cleanup & beautification		
# of low-income individuals assisting with project planning & implementation			# of combined "Total" of ALL low-income individuals assisting with any portion of this project (include all low-income individuals who planned/implemented and/or assisted with cleanup, plus any other low-income individuals who contributed in another way towards this project)		
# of low-income individuals learning & maintaining budgeting skills			# meals provided to low-income individuals/families		
# of day cares created by project			# of senior care sites created by project		
# of youth participating in weekend and/or after-school programs			# of first-time homebuyers served by project		
# of foreclosures prevented due to intervention			# of housing units maintained (mitigated all home issues)		
# of housing units rehabbed by project			# of housing units constructed by project		
# of residents who completed job training			# of residents who completed ABE/GED curricula		
# of residents who obtained FT employment as a result of job training			# of residents who obtained PT employment as a result of job training		

**SECTION II: PROJECT SUCCESS MEASURES (Continued)**

Project Measures	Projected	Actual	Project Measures	Projected	Actual
# of direct jobs created by project paying more than state minimum wage			# of jobs retained by project		
# of new business start-ups			# of commercial/industrial buildings constructed		
# of commercial/industrial buildings rehabbed			# of blighted properties cleared by project		
# of blighted buildings removed			# of new facia added to revive community appearance		
# of sites that were cleaned and repurposed (land recycling through environmental cleanup) so that land may serve a new purpose			# of sites which increased the low-income community's monetary network in order to satisfy a need (examples: Bank or Grocery Store)		
# of blocks with adequate lighting installed by this project			# of blocks receiving better street signs, flags, flowers, and/or other improvements/beautification		
# of parks or rest sites created			# of walking trail(s) created		
# rides given for work or medical			# of life-saving surgeries		
# of patients served by various other health services (medical services, opioid addiction services, dental services, etc.)			# of low-income individuals who received NARCAN and/or CPR training		
# of Community Health Centers created for low-income individuals			# of Community Gathering places created to serve a need for Seniors		
# of Community Gathering places created to serve a need for Youth			# of buildings cleaned for Disaster Recovery		

**SECTION III: COMMUNITY IMPACT MEASURES**

**Community Impact Measures are required for ALL PROJECTS.** Identify the Community Impact Measures that best describe how your project will impact your community. The Project Success Measures in Section II should guide your identification of Community Impact Measures that quantify the actual changes and demonstrate the effectiveness of your project's use of NAP tax credit investments.

Complete the Inception and Projected columns for all measures that apply to your project. Use the Inception column to identify conditions that exist at the time of application. Use the Projected column to identify outcomes you expect to attain as a result of the project.

*Approved projects must complete the Actual column at the end of the project or before December 31, whichever occurs first.*

Impact Measures	Inception	Projected	Actual
Homeownership Rate			
Median Property Value			
Residential Vacancy Rate			
Business Property Vacancy Rate			
Poverty Rate			
Crime Rate			
School Drop Out Rate			
High School Graduation Rate			
Unemployment Rate			
Food Insecurity Rate			
Impact Measures (Job Impact)	Inception	Projected	Actual
Number of Quality Jobs* Created	N/A		
Number of Quality Jobs* Retained	N/A		
Estimated Tax Credits per Total Jobs (created & retained)	N/A		

**SECTION IV: COMMUNITY IMPACT MEASURES (Continued)**

Impact Measures (Tax Impact)	Inception	Projected	Actual
State/Local Taxes*	N/A		
<p><i>* For site-specific construction or rehabilitation/redevelopment projects include all state and local taxes collected resulting from business and/or residential activity for that site. The state taxes should include:</i></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; Insurance Premiums Tax (see next measure regarding any abated taxes); and State taxes</li> </ul> <p><i>The local taxes should include taxes collected at the county municipal, and school district levels:</i></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 Sales taxes.</li> </ul> <p><i>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.</i></p>			
Abated Taxes**	N/A		
<p><i>** In completing answers for state/local tax measures above, do not include any abated taxes. Include all state and local taxes abated in the "Abated Taxes" measure. The amount due in the "Inception" column should be the most recent year total prior to project start. 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.</i></p>			
Impact Measures (Financial Related Impact)	Inception	Projected	Actual
\$\$ Value of Food Made Available to low-income individual's/family's (Required for CFP)	N/A		
Money Made Available for Project via Businesses Receiving Tax Credits	N/A		
Individual Cash Contributions Towards Project	N/A		
Other Community Dollars Available (local government and individual resources made available to the project as a result of NAP)	N/A		
Total Resources Available for Project as a Result of Tax Credits	N/A		
Impact Measures (Project Impacts Not Otherwise Counted Above)	Inception	Projected	Actual
<b>Other Community Impact Measures to Support Project Proposed by Applicant:</b>	<b>(complete for each selected measure)</b>		
#1			
#2			

**SECTION V: FUNDS LEVERAGED PRIVATE**

Please identify all other resources and funding that will be leveraged to complete the NAP project including public, private, and individual contributions, funding sources, volunteer resources, and any other types of contributions that support the project. Include any non-profit organizations that will contribute funding or resources, along with any federal, state, or local tax incentives or other business contributions. At application, identify the anticipated sources and amounts of funds and resources. Upon conclusion of the project or before December 31st, whichever occurs first, provide the actual sources and amounts of fund and resources.

Contributor Name	Date of Contribution	Monetary Contribution \$\$ Value	# of Volunteer Hours Contributed	Other Contribution - List Services Type
Various Private Individuals	Dates will Vary			
<b>Total of Additional Funds Leveraged</b>		\$0	0	← <b>Total Volunteer Hours</b>

**SECTION VI: FUNDS LEVERAGED from BUSINESS CONTRIBUTORS**

At application, simply list the business contributors that will support the project. Upon conclusion of the project or before December 31st, whichever occurs first, provide complete information for each contributor.

Contributor Name & Address	Date of Contribution	Amount of Contribution	Applied to DCED for Tax Credits	Amount of Contribution Expended by Applicant
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
Name Address City, State, Zip				
<b>Total Contribution Amount</b>		\$0	<b>Total Expended =&gt;</b>	\$0

**SECTION VII: ANNUAL PROJECT REPORT ON SUCCESS**

The Annual Report on Project Success is required for ALL PROJECTS. Upon conclusion of the project or before December 31st, complete this section to narrate the details of the success of your project.

Describe how the project goals (measurements), as submitted with your application, were met? If any of them were not met, describe the lessons learned and how you are working towards achieving these goals/measurements...

Have all businesses met their initial commitment and applied for tax credits? Have all of these commitments been expended by the agency? If the answer is not affirmative, to both questions please explain...

Provide additional comments/information below that will aide the DCED in evaluating the progress and outcomes of your project. Also provide lessons learned which would assist DCED or other projects in future planning.

Provide information on lessons learned which will assist you or others in planning future projects.

# Project Budget Instructions

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## *Enterprise Zone Tax Credit Program*

### Budget Columns

**Column 1: Budget Category**

This category lists the various expense categories to be charged against the project.

**Acquisition**

List the cost of land or building to be purchased.

**New Construction**

List such items as electrical, heating, plumbing, etc.

**Renovation**

List such items as electrical, heating, plumbing, etc.

**Infrastructure/Site Preparation**

List such items as access road, demolition, excavation, etc.

**Related Costs**

List such items as design costs, fees, legal costs, etc.

**Column 2: Amount Applicable for Tax Credits**

Fill in only those amounts applicable for EZP tax credits. Enter the total of all budget categories on line VI. Enter the total EZP tax credits requested on Line VII \*(up to \$500,000.00).

**Column 3: Methods of Financing**

Fill in by column, by financial supporter, all monies that will support this project. Amounts should be broken down by budget categories. Identify each financial supporter in the space provided at the top of each column. For each column, place a total on Line VI.

**Column 4: Total Project**

Total project should equal the total of all financial support identified in Column 3. Place a total on Line VI.

# Project Budget Justification

## Enterprise Zone Tax Credit Program

The project Budget Justification will detail by line item the basis for budget costs in the Enterprise Zone Tax Credit Program Project Budget. Indicate the cost per item in the space provided to the right of each item. Total the column of costs and place at the bottom marked Total Project Cost.

### Acquisition

Land .....\$ \_\_\_\_\_  
Buildings .....\$ \_\_\_\_\_

### New Construction

General Construction .....\$ \_\_\_\_\_  
Plumbing .....\$ \_\_\_\_\_  
Electrical .....\$ \_\_\_\_\_  
HVAC .....\$ \_\_\_\_\_  
Sprinkler System .....\$ \_\_\_\_\_  
Other (List) .....\$ \_\_\_\_\_

### Renovation

General Construction .....\$ \_\_\_\_\_  
Plumbing .....\$ \_\_\_\_\_  
Electrical .....\$ \_\_\_\_\_  
HVAC .....\$ \_\_\_\_\_  
Sprinkler System .....\$ \_\_\_\_\_  
Other (List) .....\$ \_\_\_\_\_

### Infrastructure/Site Preparation

Access Road (priv. alley/garage) \$ \_\_\_\_\_  
Parking .....\$ \_\_\_\_\_  
Water/Sewer .....\$ \_\_\_\_\_  
Utilities .....\$ \_\_\_\_\_  
Lighting .....\$ \_\_\_\_\_  
Demolition .....\$ \_\_\_\_\_  
Excavation/Grading .....\$ \_\_\_\_\_  
Environmental Cleanup ..\$ \_\_\_\_\_  
Landscaping .....\$ \_\_\_\_\_  
Other (List) .....\$ \_\_\_\_\_

### Related Costs

Professional Services ....\$ \_\_\_\_\_  
Design Costs .....\$ \_\_\_\_\_  
Development Plans .....\$ \_\_\_\_\_  
Engineering .....\$ \_\_\_\_\_  
Inspections .....\$ \_\_\_\_\_  
Fees .....\$ \_\_\_\_\_  
Insurance .....\$ \_\_\_\_\_  
Surveys .....\$ \_\_\_\_\_  
Test Borings .....\$ \_\_\_\_\_  
Legal Costs .....\$ \_\_\_\_\_  
Transfer Taxes .....\$ \_\_\_\_\_  
Other (List)\* .....\$ \_\_\_\_\_

**Total Project Cost** .....\$ \_\_\_\_\_

*\*Do not include contingencies*

# Project Budget Justification *(cont'd)*

## Enterprise Zone Tax Credit Program

The project Budget Justification will detail by line item the basis for budget costs in the Enterprise Zone Tax Credit Program Project Budget. Indicate the cost per item in the space provided to the right of each item.

### Sources

#### Private - Private Investment (list all sources separately)

*Private loans and mortgages:*

_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____

*Equity Contributions (include source of investment)*

_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____

**Total Private Sources** ..... \$ \_\_\_\_\_

#### Public

*DCED Sources of funding (by program):*

_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____
_____	.....	\$ _____

*Other Government Sources (Federal, State and Local):*

Federal	.....	\$ _____
State	.....	\$ _____
Local	.....	\$ _____

**Total Public Sources** ..... \$ \_\_\_\_\_

**TOTAL ALL SOURCES** ..... \$ \_\_\_\_\_



**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. The original 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 Identification Number.
- 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.



## FORM OF TAX CREDIT CERTIFICATE

### GENERAL INFORMATION

1. NAME OF COMPANY:	2. NAP CREDIT APPLICATION ID:
3. FEIN:	4. REVENUE ID:
5. EFFECTIVE DAE OF CREDIT:	6. EXPIRATION DATE OF CREDIT:

\_\_\_\_\_  
[Date of Certificate]

TO THE PENNSYLVANIA DEPARTMENT OF REVENUE:

Pursuant to Article XIX-A of the Tax Reform Code of 1971 (72 P.S. §§ 8701-H et seq.), as amended (the "Act"), the Commonwealth of Pennsylvania, acting by and through the Department of Community and Economic Development (the "Department") and the \_\_\_\_\_ [Company Name], the Department hereby certifies that it has awarded, Neighborhood Assistance Program Tax Credits (the "Tax Credits"), in the amount of \$ \_\_\_\_\_ [Dollar Amount] for fiscal year 2020-2021.

This Certificate has been issued by the Department of Community and Economic Development by its duly authorized officer, on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

**Important:** This credit cannot be used to offset tax due for reporting periods that close prior to the Effective date on this certificate. This credit is not available for refund. This credit may be passed through, carried forward for 5 succeeding taxable years, sold or assigned.

A completed tax report must be filed for the period in which the credit was approved before the credit may be passed through, carried forward, sold or assigned. In addition, the sale or assignment of a restricted credit will not be approved if the seller has any unpaid state taxes, non-filed or incomplete state tax reports and returns as of the date the Department of Revenue is asked to review the seller's records as part of the process to approve the sale of a credit.

- To sell or assign this credit, please submit a Sale/Assignment application through the Department of Community and Economic Development. If you have questions or would like additional information regarding the sale or assignment process, please contact the Center for Community Services at (717) 720-1471.
- To pass through this credit to the shareholders, members or partners, please return this letter and the completed claim form to the Department of Revenue. Do not include the claim form with any tax report. If you have questions regarding the posting of this credit, please call 717-772-3896.

**COMPLETE THE REVERSE SIDE BEFORE RETURNING**





## 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 Identification Number.
- 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 Tax 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.

# Sample Support Letter

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## **Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone**

*(The support letter must be on official Enterprise Zone, Keystone Main Street, Keystone Communities or Keystone Communities Enterprise Zone letterhead or the official letterhead of the entity administering the zone.)*

Date

Addressee (Private Company)

Dear Private Company:

I am writing to inform you that your company (name of company) is located within the (name of Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone). The expiration date of the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone is (expiration date) or the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone expired on (expiration date). However, one benefit of the program permits a private company to apply for Enterprise Zone Tax Credits for up to two years after the exit date of the zone.

State the reason why the Enterprise Zone, Keystone Main Street, Keystone Community or Keystone Communities Enterprise Zone supports the application.

Sincerely,

Enterprise Zone Coordinator