

NEIGHBORHOOD ASSISTANCE PROGRAM

Program Guidelines | March 2021



Section IV – Contributor Information

A. Introduction

NAP offers ways for Contributors to assist nonprofits meet the challenges of funding. The generous contributions of businesses have helped to develop and sustain many local projects that benefit communities, especially low-income populations. Applicants, typically non-profit neighborhood organizations, apply for NAP tax credits that, if approved by the Department, are available for use by the contributing businesses. The Contributors receive Pennsylvania state tax credits for their contribution to the project. Examples of how these credits may work for your business are included in Tax Benefits for Business Firms (*Exhibit B*). Specific tax-related scenarios and questions should be directed to your business accountant or tax advisor. DCED does not provide tax advice.

Business contributions include:

- Cash contribution,
- Equipment and/or supplies contribution,
- Job training,
- Real estate contribution, or
- Technical assistance.

Tax credits may be used the year of the contribution and for the five subsequent years after the contribution, for a total of up to six consecutive years.

Contributions may be made anywhere within the Commonwealth of Pennsylvania, relating to the low-income population.

The process is uncomplicated for Contributors. If the Contributor is prepared to support the Applicant and project, the Contributor should provide a letter of commitment to the Applicant on the Contributor's corporate letterhead. The Contributor must also file the Electronic Clearance Form for Tax Credits (on the Department of Revenue website: www.revenue.pa.gov/taxcredits.) Please refer to Section II, Part E for instructions related to the Electronic Clearance Form for Tax Credits. Upon the Department's official written approval of the project, the contribution must be made to the Applicant within the state fiscal year, between July 1 of the program year and June 30. Lastly, the Contributor must complete the Application for Tax Credit (*Exhibit D*) and submit it to the Department with proof of the contribution. Proof of contribution may be, but is not limited to, photocopies of a cancelled check front and back, documentation of wire transfer of funds, electronic funds transfer records, etc.

B. Programs

There are four programs or components under the NAP that apply to nonprofit community organizations:

1. **Neighborhood Assistance (NAP)**
One (1) year commitment to a project, up to 55 percent tax credit.
2. **Charitable Food Program (CFP)**
Supports local food bank distribution centers and other types of food related projects that serve to alleviate the issue of hunger for low-income populations. One (1) year project that offers up to a 55 percent tax credit.
3. **Special Program Priorities**
One (1) year, one project meeting one of the special program requirements, up to 75 percent tax credit.
4. **Neighborhood Partnership Program (NPP)**
This is a multi-year commitment to a nonprofit working on a strategic plan that will improve the quality of life for the residents of a specified target area. An annually renewed contribution of at least \$50,000 per year for a period of five (5) years will be eligible for up to a 75 percent tax credit. A six (6) year or longer commitment of at least \$50,000 per year will be eligible for up to an 80 percent tax credit. Participation in this type of project is strongly recommended and is contingent upon availability of total NAP tax credit awards.

C. Eligible Contributors

Eligible Contributors are business firms authorized to conduct 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 Institutions 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 disregarded entity for federal income tax purposes, or a Pennsylvania S corporation as defined in section 301 (n.1).

The Pennsylvania Department of Revenue evaluates all contributors for State Tax Compliance prior to project approval.

- Contributors 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: Contributors identified by the Department of Revenue as non-compliant will be ineligible for the credit, unless the contributor resolves the non-compliant issues in the determination period set by the Department of Revenue.
- All contributors are required to file the Electronic Clearance Form for Tax Credits on the Department of Revenue website: www.revenue.pa.gov/taxcredits. The clearance worksheet previously submitted via a paper submission to DCED will no longer be accepted. Please refer to Section II, Part E for instructions related to the Electronic Clearance Form for Tax Credits.

Applications from eligible contributors cleared for state tax compliance during the clearance verification period will move forward in the tax credit approval process.

Business Contributors participating in NAP projects are not eligible to submit NAP project applications but are eligible to make contributions to nonprofit neighborhood organizations. If the neighborhood organization's application is approved by the Department, the business will be eligible to receive tax credits upon submission of the Application for Tax Credit (*Exhibit D*) to the Department after the contribution has been made and is sufficiently documented.

D. Caps on Contributors

Businesses may contribute to an unlimited number of NAP projects. However, there are limits on the total amount of tax credits that may be awarded.

1. Contributions to Three or Fewer Projects:

The maximum aggregate tax credit amount a Contributor may receive annually for contributions for three or fewer projects is \$500,000. This maximum applies to the total of all NAP tax credits awarded under all programs.

2. Contributions to Four or More Projects:

The maximum aggregate tax credit amount a Contributor may receive annually for contributions to four or more projects is \$1,250,000. This maximum applies to the total of all NAP tax credits awarded under all programs.

E. Contribution Period

The contribution period coincides with the state fiscal year (SFY), starting July 1 of the program year and ending on June 30 of the following year. All contributions must be received by the Applicant by June 30.

The Contributor has until December 31, a total of up to 18 months after the start of the SFY - to submit the Application for Tax Credit (*Exhibit D*) with proof of contribution to DCED. Directions are included with the form. Time is of the essence, and the Department must receive the completed form and supporting documentation before the December 31 deadline.

F. Commitment Letter

A commitment letter (*Exhibit G*) is part of the application process for the nonprofit. The commitment letter is an agreement with the Applicant to make the contribution if the NAP application and associated tax credits are approved by the Department.

For one-year projects, a simple letter is recommended. The letter must be on the contributor's letterhead and must be signed. It must also state the amount being committed and the NAP project type (NAP, SPP, NPP, or CFP). Finally, the letter must have contact information for the contributor, including an email address for a specific contact person, and it must include the contributor's Federal Employer Identification Number (FEIN).

For long-term commitments in NPP, a letter is required every year of the project along with a Memorandum of Understanding (MOU) (*Exhibit I*). The MOU is drafted by the Applicant and is the agreement with the Contributor for the long-term commitment. It is not necessary to rewrite or revise the MOU yearly unless there is a change in the arrangement. However, it is necessary to submit both a new commitment letter and the existing MOU yearly. It is also necessary for each Contributor to file the Electronic Clearance Form for Tax Credits on the Department of Revenue's website each year at www.revenue.pa.gov/taxcredits. Please refer to Section II, Part E for instructions related to the Electronic Clearance Form for Tax Credits.

A new application via ESA must be submitted each year by the Applicant. **Approval for the first year does not guarantee the approval of subsequent years.** NAP applications may be denied for a variety of reasons, including unavailability of tax credits, insufficient progress of the project, ineligibility of the Applicant, or an incomplete application.

G. How to Obtain Tax Credit Certificate and Utilize the Tax Credits

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

To obtain a tax credit certificate, all contributors must:

1. Complete and submit the Application for Tax Credit under the Neighborhood Assistance Act (*Exhibit D*) with proof of contribution to DCED. Examples of proof of contribution include copies of the front and back of a cancelled check, invoices for equipment/supplies, invoice for the cost of job training, proof of donation of real estate, or invoices for technical assistance. Copies of records such as wire transfers or electronic transfers may be submitted. Donors making in-kind food contributions to CFP programs must submit the completed Food Donations Worksheet (*Exhibit J*).
2. The completed Application for Tax Credit and Food Donations Worksheet, if applicable, must be submitted to DCED by December 31, 180 days or six months after the contribution period ends. Completed forms must be submitted via the postal mail or electronically to the NAP email resource account at RA-DCEDNAPMAIL@pa.gov.
3. DCED will review the submitted forms and, if approved, issue a Tax Credit Certificate Form (*Exhibit E*) to the contributor.
4. Notification for the tax record will be provided to DOR.

The Contributor awarded NAP 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 (*Exhibit E*), to the Department of Revenue.
2. The tax credit provided by this article may be carried forward for a maximum of five 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 (*Exhibit E*), to the Department of Revenue. 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 D*); and
- b. Application to Sell or Assign Tax Credits (*Exhibit F*).
 - 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.

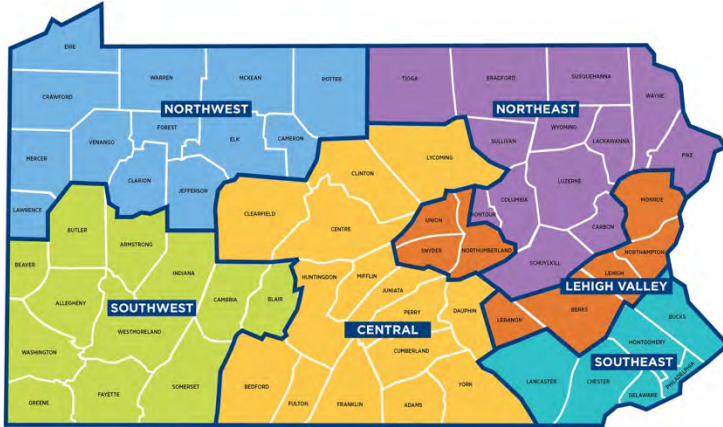
- Tax credits may only be sold or assigned once. Once a sale or assignment is approved, it is final. Buyers cannot resell or reassign tax credits.
- The assignee or purchaser of a tax credit must claim the credit in the taxable year in which the purchase or assignment is made. The purchaser or assignee may not carry forward, carry back, or obtain a refund of or sell or assign the tax credit.

H. Acknowledgements and Disclosures

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

Regional Offices

Pennsylvania Department of Community and Economic Development dced.pa.gov



Southeast

Bucks, Chester, Delaware, Lancaster, Montgomery and Philadelphia counties

Department of Community and Economic Development
Aliyah Stanger, Director
110 North 8th Street, Suite 505
Philadelphia, PA 19107-2471
(215) 560-5830
Fax: (215) 560-5832
astanger@pa.gov

Northeast

Bradford, Carbon, Columbia, Lackawanna, Luzerne, Montour, Pike, Schuylkill, Sullivan, Susquehanna, Tioga, Wayne and Wyoming counties

Department of Community and Economic Development
Paul Macknosky
2 North Main Street
Pittston, PA 18640
(570) 963-4122
Fax: (570) 654-6315
pmacknosky@pa.gov

Lehigh Valley

Berks, Lehigh, Monroe, Lebanon, Northampton, Northumberland, Snyder, and Union counties

Department of Community and Economic Development
Fadia Halma, Director
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
(717) 877-8481
fhalma@pa.gov

Central

Adams, Bedford, Centre, Clearfield, Clinton, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lycoming, Mifflin, Perry, and York counties

Department of Community and Economic Development
Marita Kelley, Director
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225
(717) 720-7301
Fax (717) 783-4663
markelley@pa.gov

Southwest

Allegheny, Armstrong, Beaver, Blair, Butler, Cambria, Fayette, Greene, Indiana, Somerset, Washington, and Westmoreland counties

Department of Community and Economic Development
Johnna Pro, Director
301 Fifth Avenue, Suite 250
Pittsburgh, PA 15222
(412) 565-5098
Fax: (412) 565-2635
jopro@pa.gov

Northwest

Cameron, Clarion, Crawford, Elk, Erie, Forest, Jefferson, Lawrence, McKean, Mercer, Potter, Venango, and Warren counties

Department of Community and Economic Development
Kim Thomas, Director
100 State Street, Suite 205
Erie, PA 16507
(814) 871-4245
Fax: (814) 454-7494
kimbethoma@pa.gov

Pennsylvania Neighborhood Assistance Program

TAX BENEFITS FOR BUSINESS FIRMS

Driven by the need for enhanced community revitalization, Pennsylvania's Neighborhood Assistance Program (NAP) provides substantial support for fiscally distressed neighborhoods and communities across Pennsylvania, encourages positive health outcomes, and addresses residents' safety and welfare. By enabling businesses to help nonprofits meet funding challenges, NAP helps put communities on the right track to self-sufficiency. Program applicants apply for NAP tax credits that are available for use by the contributing businesses, who in turn receive Pennsylvania state tax credits for their project contribution. These contributions have helped to develop and sustain many local projects that benefit communities, especially low-income populations.

CORPORATE NET INCOME TAX BENEFIT

The examples provided below are based on the Federal Corporate Tax Rate of 21% and State Corporate Net Income Tax Rate of 9.99%. **Always consult a tax advisor** to ensure the percentages are accurate and have not been changed. **They are for demonstration purposes only.**

	55%	NAP Tax Credit 75%	80%	Corporate Foundation
Contribution	\$200,000	\$200,000	\$200,000	\$200,000
NAP Tax Credit	\$110,000	\$150,000	\$160,000	—
Net Cash Outlay before Tax Cost Benefit	\$90,000	\$50,000	\$40,000	\$200,000
Federal Tax Benefit of Contribution (21%)	\$42,000	\$42,000	\$42,000	\$42,000
— Reduction of State Tax Costs	\$23,100	\$31,500	\$33,600	—
Net Federal Tax Benefit	\$18,900	\$10,500	\$8,400	\$42,000
State Tax Benefit of Contribution (9.99%)	\$19,980	\$19,980	\$19,980	\$19,980
— Reduction of Federal Tax Costs (21%)	\$4,196	\$4,196	\$4,196	\$4,196
Net State Tax Benefit	\$15,784	\$15,784	\$15,784	\$15,784
Net Cash Outlay after Tax Benefit	\$55,316	\$23,716	\$15,816	\$142,216
Cost Per \$100	\$27.66	\$11.86	\$7.91	\$71.11
NAP Tax Credit Additional Tax Benefit	\$86,900.00	\$118,500.00	\$126,400.00	



“S” CORPORATION, PARTNERSHIP & LLC PASS-THROUGH ENTITIES, PERSONAL INDIVIDUAL INCOME TAX BENEFIT

The examples provided below are based on the lowest Federal Individual Income tax rate of 10% and State Personal Income Tax Rate of 3.07%. Be sure that you are using the tax rates that apply to your filing status and income level and **always consult with your tax advisor** to ensure the percentages are accurate and have not been changed. **They are for demonstration purposes only.**

	55%	75%	80%
Contribution	\$200,000.00	\$200,000.00	\$200,000.00
NAP Tax Credit	\$110,000.00	\$150,000.00	\$160,000.00
Net Cash Outlay before Tax Costs/(Benefits)	\$90,000.00	\$50,000.00	\$40,000.00
Federal Tax Benefit of Contribution (10%)	\$20,000.00	\$20,000.00	\$20,000.00
Reduction of State Tax Costs (10%)	\$11,000.00	\$15,000.00	\$16,000.00
Net Federal Tax Benefit of Contribution	\$9,000.00	\$5,000.00	\$4,000.00
State Tax Benefit of Contribution (3.07%)	\$6,140.00	\$6,140.00	\$6,140.00
Reduction of Federal Tax Costs (10%)	\$614.00	\$614.00	\$614.00
Net State Tax Benefit of Contribution	\$5,526.00	\$5,526.00	\$5,526.00
Net Cash Outlay after Tax Benefits	\$75,474.00	\$39,474.00	\$30,474.00
Cost Per \$100	\$37.74	\$19.74	\$15.24

TITLE INSURANCE, BANK AND TRUST COMPANY SHARES TAX BENEFIT

The examples provided below are based on the Federal Corporate Tax Rate of 21%. **Always consult a tax advisor** to ensure the percentages are accurate and have not been changed. **They are for demonstration purposes only.**

	55%	75%	80%
Contribution	\$200,000.00	\$200,000.00	\$200,000.00
NAP Tax Credit	\$110,000.00	\$150,000.00	\$160,000.00
Net Cash Outlay	\$90,000.00	\$50,000.00	\$40,000.00
Federal Tax Benefit of Contribution (21%)	\$42,000.00	\$42,000.00	\$42,000.00
Reduction of State Tax Costs (21%)	\$23,100.00	\$31,500.00	\$33,600.00
Net Federal Tax Benefit of Contribution	\$18,900.00	\$10,500.00	\$8,400.00
Net Cash Outlay after Tax Benefits	\$71,100.00	\$39,500.00	\$31,600.00
Cost Per \$100	\$35.55	\$19.75	\$15.80

Tax Rate: 1.25%

Tax Base: Capital Stock Value (6-Year Average)

Entities subject to Bank and Trust Company Shares Tax:

- ☒ Domestic Title Insurance Companies
- ☒ Banks and Trust Companies



GROSS PREMIUMS TAX BENEFIT

The examples provided below are based on the Federal Corporate Tax Rate of 21%. **Always consult a tax advisor** to ensure the percentages are accurate and have not been changed. **They are for demonstration purposes only.**

	55%	75%	80%
Contribution	\$200,000.00	\$200,000.00	\$200,000.00
NAP Tax Credit	<u>\$110,000.00</u>	<u>\$150,000.00</u>	<u>\$160,000.00</u>
Net Cash Outlay	\$90,000.00	\$50,000.00	\$40,000.00
 Federal Tax Benefit of Contribution (21%)	 \$42,000.00	 \$42,000.00	 \$42,000.00
Reduction of State Tax Costs (21%)	<u>\$23,100.00</u>	<u>\$31,500.00</u>	<u>\$33,600.00</u>
Net Federal Tax Benefit of Contribution	\$18,900.00	\$10,500.00	\$8,400.00
 Net Cash Outlay after Tax Benefits	 <u>\$71,100.00</u>	 <u>\$39,500.00</u>	 <u>\$31,600.00</u>
Cost Per \$100	\$35.55	\$19.75	\$15.80

Tax Rate: 2.00%

Tax Base: Gross Insurance Premiums**

Entities subject to Gross Premiums Tax:

☒ Insurance Companies

Exempt: Title Insurance Companies subject to Title Insurance Shares Tax

** Includes Fire, Casualty, Title, Life, Accident, & Health Insurance Premiums

MUTUAL THRIFT INSTITUTIONS TAX BENEFIT

The examples provided below are based on the Federal Corporate Tax Rate of 21%. **Always consult a tax advisor** to ensure the percentages are accurate and have not been changed. **They are for demonstration purposes only.**

	55%	75%	80%
Contribution	\$200,000.00	\$200,000.00	\$200,000.00
NAP Tax Credit	<u>\$110,000.00</u>	<u>\$150,000.00</u>	<u>\$160,000.00</u>
Net Cash Outlay	\$90,000.00	\$50,000.00	\$40,000.00
 Federal Tax Benefit of Contribution (21%)	 \$42,000.00	 \$42,000.00	 \$42,000.00
Reduction of State Tax Costs (21%)	<u>\$23,100.00</u>	<u>\$31,500.00</u>	<u>\$33,600.00</u>
Net Federal Tax Benefit of Contribution	\$18,900.00	\$10,500.00	\$8,400.00
 Net Cash Outlay after Tax Benefits	 <u>\$71,100.00</u>	 <u>\$39,500.00</u>	 <u>\$31,600.00</u>
Cost Per \$100	\$35.55	\$19.75	\$15.80

Tax Rate: 11.50%

Tax Base: Net Earnings

Entities subject to Mutual Thrift Institutions Tax:

☒ Savings Institutions

☒ Savings Banks

☒ Savings and Loan Associations

☒ Building and Loan Associations



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 2021-2022.

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 RA-DCEDNAPMAIL@pa.gov.
- 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

NEIGHBORHOOD ASSISTANCE TAX CREDIT CLAIM FORM

1. REVENUE ID (CORPORATION TAX ACCOUNT ID/SSN):	2. FEDERAL EMPLOYER ID (FEIN):
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3. AMOUNT OF APPROVED CREDIT FROM FRONT OF FORM:

APPLICATION OF APPROVED CREDIT

TAX TYPE	ENTITY TYPE	TAX PERIOD ENDING	ACCOUNT ID / SSN	AMOUNT
TOTAL TAX CREDITS BEING APPLIED:				

List **TAX TYPE** by using one of the following codes:

CNITCorporate Net Income
 PITIndividual Income Tax
 BKSHBank Shares Tax
 GPGNInsurance Premiums Tax
 BKSHTTitle Insurance Tax
 MTFTMutual Thrift Institutions Tax

List **ENTITY TYPE** by using one of the following:

Sole Proprietorship
 Partnership
 Estate/Trust
 PA S Corporation
 Corporation
 Limited Liability Company
 Bank/Trust Company
 Title Insurance Company
 Insurance Company
 Mutual Thrift

CLAIM FORM INSTRUCTIONS

Tax period ending is the last day of the reporting period for the tax type specified. If applying credit against an estimated or tentative liability, provide the last day of the applicable tax year, not the due date of the prepayment.

- Account ID/SSN is the identifying number of the entity. A Social Security number is required for distribution of credit to shareholder personal income tax obligations for qualified PA subchapter S corporations.
- If claiming credit against personal income tax, provide a full list of all individuals including their name, Social Security number and the amount of credit to be applied under each SSN.
- The pro-rata share of credit for each partner, member or shareholder of a pass-through entity will be compared to the Department of Revenue's records regarding percentage of ownership as provided on the Partner/Member/Shareholder Directory of the pass-through entity's PA-20S/PA-65. A pass-through entity is any partnership or Pennsylvania subchapter S corporation as defined in section 301 of the Tax Reform Code (72 P.S. § 7301).
- The completed claim must be emailed to RA-RVPACORPRD@pa.gov or mailed to:

PA DEPARTMENT OF REVENUE
 BUREAU OF CORPORATION TAXES
 ATTENTION ACCOUNTING UNIT
 PO BOX 280701
 HARRISBURG PA 17128-0701