

# Keystone Innovation Zone (KIZ) Tax Credit Program

PROGRAM GUIDELINES  
September 2024



Pennsylvania  
Department of Community  
& Economic Development



Commonwealth of Pennsylvania  
Josh Shapiro, Governor

PA Department of Community & Economic Development  
[dced.pa.gov](http://dced.pa.gov)



# Table of Contents

---

<b>Section I – General</b> .....	<b>1</b>
A. Introduction .....	1
B. Eligibility .....	1
C. Award Calculation .....	2
D. KIZ Company’s Gross Revenues Attribution Formulas .....	3
<b>Section II – Program Requirements</b> .....	<b>4</b>
A. Applying for an Award .....	4
B. Submitting an Application .....	6
C. Sale or Use of Tax Credits .....	6
D. Annual Report .....	8
<b>Section III – Program Inquiries</b> .....	<b>8</b>
<b>Section IV – Definitions</b> .....	<b>9</b>
<b>Appendix A – KIZ Coordinator’s Certification</b>	
<b>Appendix B – KIZ Employment Affidavit</b>	
<b>Appendix C – Tax Credit Sale and Assignment Affidavit</b>	
<b>Appendix D – KIZ Program Administrative Appeal Form</b>	

## Section I – General

---

### A. Introduction

The **Keystone Innovation Zone Tax Credit Program** is a key component of the Keystone Innovation Zone (KIZ) Program. The KIZ Program, established by Act 12 (SB 778) of 2004, creates designated geographic zones to foster innovation and create entrepreneurial opportunities by aligning the combined resources of educational institutions and the private sector.

With a total pool of up to \$15 million in tax credits available to KIZ companies annually, the KIZ Tax Credit Program significantly contributes to the ability of young KIZ companies to transition through the stages of growth. KIZ Tax Credits can be used to offset certain state tax liabilities.

This innovative program also contains a tradability component crucial to young companies that have little or no tax liability. The application to apply to the Department of Community & Economic Development (DCED) for approval to sell the KIZ Tax Credits can be found on DCED's website at [dc.ed.pa.gov/kiz](https://dc.ed.pa.gov/kiz) (see Section F for more information).

### B. Eligibility

To be eligible to participate in the KIZ Tax Credit Program, the applicant must meet the following criteria:

1. Must be an entity subject to Personal Income Tax (Article III) or Corporate Net Income Tax (Article IV)
2. Must be a for-profit business entity located within the geographic boundaries of a particular KIZ
3. Must be in operation less than 8 years
4. Must be operating within one of the KIZ target industry sectors:
  - a. Advanced Materials / Diversified Manufacturing (AM/DM)
  - b. Energy
  - c. Life Sciences
  - d. Robotics and Technology
5. The applicant, shareholders, members and partners of the applicant, must be in state tax compliance as determined by the Department of Revenue.
  - a. State Tax Compliance requires the applicant, shareholders, members and partners of the applicant to have filed all required state tax reports and returns for all applicable taxable years and paid any balance of state tax due as determined at settlement or assessment by the Department of Revenue, unless the tax due is under appeal at the time the finding was made by the Department of Revenue. Additionally, as part of the application, the applicant must file a State Tax Clearance Form with the Department of Revenue for the applicant and for any shareholder, member or partner owning 20% or more of the applicant entity. (See Section E below)
6. Meet any other requirements specified by the Department of Community & Economic Development



Additionally, eligible KIZ companies must contact and be working with their local KIZ Coordinator. KIZ Coordinators are required to provide each eligible company with a Coordinator Certificate, which must be included on the tax credit application. If a company is not working with its KIZ Coordinator and cannot obtain a KIZ Coordinator Certificate for its application, then it is ineligible to receive tax credits.

For a list of all the [KIZ Coordinators please visit DCED's website](#).

## C. Award Calculation

A KIZ company may claim a tax credit equal to 50% of the increase in its gross revenues in the immediately preceding taxable year attributable to KIZ eligible activities in the zone, over the KIZ company's gross revenues in the second preceding taxable year attributable to its activities in the KIZ. A tax credit for a KIZ company shall not exceed \$100,000 annually.

1. For example, ABC Co. operates entirely in a KIZ and its entire operations are within a targeted industry segment. In year 1, ABC Co.'s gross revenue resulting from activities within the KIZ amounts to \$40,000. In year 2, ABC Co.'s business grows, and its gross revenues from activities within the KIZ amount to \$60,000. In year 3, ABC Co. may apply for a KIZ tax credit of \$10,000 (50% of the \$20,000 increase in gross revenue from year 1 to year 2).

If in year 3, ABC Co.'s gross revenues grow to \$500,000 from activities within the KIZ, the company would be eligible to apply for a maximum KIZ tax credit of \$100,000 in year 4. Its gross revenue increase from year 2 (\$60,000) to year 3 (\$500,000) is \$440,000; however, 50% of the increase in gross revenues (\$220,000) exceeds the \$100,000 maximum allowable tax credit.

For the purposes of the KIZ Tax Credit Program, the term "gross revenues" is defined as revenues derived from the sale of goods and services from activities in a KIZ targeted industry, and from operations transacted within the KIZ. Additional revenue sources may include:

1. Grants received by the KIZ company from any source whatsoever (including but not limited to KIZ, SBIR/STTR, NIH and DOD funds)
2. Licensing fees derived from the applicant's intellectual property
3. Cash awards received by an applicant through a business competition, incubator/accelerator program, etc. and included on the applicant's tax filings.

All other revenues generated from non-KIZ related activities (i.e., rent collected, sales of tax credits, loans, funds from investors, consulting revenue, etc.) shall not be included as KIZ gross revenues.

For the purposes of the keystone innovation zone tax credit, the term "gross revenues" shall not include revenues from an affiliate.

DCED adheres to the commonwealth's Keystone Principles for Growth, Investment and Resource Conservation when awarding KIZ Tax Credits. The total of all KIZ Tax Credits awarded in any given year shall not exceed \$15 million. If the total amount of tax credits approved for any single year is less than \$15 million, the unused portion does not carry over to future years. If the total amount of tax credits approved for any one year exceeds \$15 million, the tax credit for each approved applicant shall be determined as follows:

1. Divide each application approved for tax credits for the year by the total of all approved tax credits that year and multiply the quotient by \$15 million to determine the amount of tax credits allocated to each applicant.

## D. KIZ Company's Gross Revenues Attribution Formulas

If an applicant has additional business locations in Pennsylvania which are outside the KIZ OR has one business location in PA which is inside a KIZ AND has employees that work outside of the commonwealth, the applicant's gross revenues, attributable to target industry activities and within the KIZ, shall be calculated by using the following formula.

1. The comparable and base year tax periods used in arriving at the KIZ Tax Credit for a KIZ company (applicant), the gross revenue of the applicant shall be apportioned to the KIZ by multiplying the applicant's Pennsylvania gross revenues, as reported on the company's Pennsylvania business tax return, by a fraction, the numerator of which is the property factor plus the payroll factor and the denominator of which is two, in accordance with the following: The property factor is a fraction, the numerator of which is the average value of the applicant's real and tangible personal property owned or rented and used in the KIZ during the tax period and the denominator of which is the average value of all the applicant's real and tangible personal property owned or rented and used in this commonwealth during the tax period. To determine the property factor refer to 61 Pa. Code Sec.153.28.
2. The payroll factor is a fraction, the numerator of which is the total amount paid in the KIZ during the tax period by the applicant for compensation and the denominator of which is the total compensation paid in this commonwealth during the tax period.
  - a. Compensation is paid in the KIZ if:
    - i. the person's service is performed entirely within the KIZ; or
    - ii. the person's service is performed both within and without the KIZ, but the service performed without the KIZ is incidental to the person's service within the KIZ; or
    - iii. the net profits of the KIZ company are paid to the KIZ company's owner and are included as part of the owner's federal personal tax returns; or
    - iv. the KIZ company's officers receive compensation indicated on the company's federal tax returns; or
    - v. the KIZ company's partners receive guaranteed payments or dividends indicated on the KIZ company's federal tax returns; or
    - vi. the cost of labor identified on the KIZ company's federal/state tax returns (provided the workers are directly employed by the company).
  - b. Compensation does not include any individual not employed directly by the KIZ company including (but not limited to): contracted employees, consultants, independent sales people, etc., who are not eligible to be included as part of the payroll.
  - c. If the KIZ company did not have payroll within the KIZ during the base or comparable tax year the KIZ Tax Credit may be reduced. Also, if the KIZ company did not have property AND did not have payroll within the KIZ in either the base or comparable tax years then the company is ineligible to receive the KIZ Tax Credit.

If an applicant has business locations outside of Pennsylvania, they must submit their PA tax returns as verification of revenue earned inside of Pennsylvania.

Additionally, applicants must have a minimum of 50% of their employees physically working within the KIZ. Applicants who have one location which is within the KIZ may utilize telework options but shall maintain 50% of their employment levels within the zone. Applicants who have multiple PA locations will prorate their revenue based on the attribution formula listed above.

## Section II – Program Requirements

---

### A. Applying for an Award

A for-profit business entity that qualifies as a KIZ company must file an application through DCED's Electronic Single Application (ESA) at [grants.pa.gov](https://grants.pa.gov) on or before December 1 of each year. The required documents must be attached electronically to the application on the Addenda tab. The application must be complete and contain the following items:

1. Completed Excel spreadsheet provided in the ESA
2. Completed KIZ Coordinator's Certificate (*Appendix A*)
3. Completed KIZ Employment Affidavit (*Appendix B*)
4. The first page with the signed signature pages of the applicant's Federal tax return(s) for the base and comparable tax years submitted by the applicant to the federal IRS (or the verification forms of electronically filed tax returns)
5. The first page with the signed signature pages of the applicant's PA tax return(s) for the base and comparable tax years submitted by the applicant to the Pennsylvania Department of Revenue (or the verification forms of electronically filed tax returns)
6. All documents identified on the completed Excel spreadsheet (i.e., RCT 101, RCT 106, financial statements, etc.)
7. Attest within the application that a [State Tax Clearance Form](#) was filed with the Department of Revenue. Instructions and a link to the form can be accessed here: [www.revenue.pa.gov/taxcredits](https://www.revenue.pa.gov/taxcredits).
8. Tax Credit Sale and Assignment documentation for the base and comparable tax years. If the applicant did not sell or assign tax credits in the base or comparable years, please complete the Affidavit located in Appendix C.

The tax forms and any other supporting documents must clearly highlight where the revenues and payroll and property factors are found and be properly entered into the Excel spreadsheet provided in the ESA.

Applicants must verify on the ESA that they have been or are actively working with the KIZ Coordinator and/or the KIZ partners. The KIZ coordinator's certificate must be uploaded to the ESA to apply for the KIZ Tax Credit. Additionally, the applicant must have submitted its online semi-annual KIZ reports in accordance with the KIZ guidelines.

All applications must be submitted by December 1st, contain all required documentation and be completed correctly to be deemed eligible for review and potential award of KIZ tax credits. No time extensions will be granted. In situations where there have been federal and/or state tax filing extensions granted to the KIZ Tax Credit applicant, please note these extensions will not be taken into consideration in the review of the KIZ Tax Credit application. All federal and state filed tax returns must be submitted with this application.

Each application will be reviewed as submitted. If applications are deficient or missing required information/documentation, the application will be determined to be ineligible.

If DCED finds that an application is insufficient and cannot determine if an applicant is eligible to receive

tax credits, the Department may consult with the Department of Revenue who may do all of the following:

1. Require the submission of additional documentation or verification which verifies material in the application. Additional documentation can include, but is not limited to, the following:
  - a. A copy of the photo identification of the applicant's chief executive officer and any authorized representative responsible for submitting the application.
  - b. Bank account statements relating to the applicant.
  - c. Business records including receipts and expenditures.
  - d. Business origination documents including articles of incorporation, partnership, or reference to documents in records of the Department of State or similar entity in another jurisdiction.
  - e. Any other information required by DCED or the Department of Revenue to determine that the applicant is eligible.

Furthermore, in accordance to Act 25 of 2021, site visits, audited financial statements and certification -of-cost reports may be required if selected by DCED or the Department of Revenue for review.

By executing the ESA, the applicant seeking the credits is authorizing DCED to request access to, and review of, the company's and its affiliates' state tax returns and waives confidentiality under Pennsylvania law and authorize release of this information. The ESA authorizes the Pennsylvania Department of Revenue to release the tax returns and tax return information by any means possible, including but not limited to by phone discussions, mail, facsimile, e-mail or other electronic means.

DCED will engage with the Pennsylvania Department of Revenue for assistance in determining property and payroll within the KIZ.

DCED will also authorize the Pennsylvania Department of Revenue to perform a State Tax Clearance review. Should an applicant, shareholders, members and partners of the applicant, for tax credit be found to be out of compliance, notices will be sent to the non-compliant applicant, shareholders, members or partners of the applicant, with instructions on how to rectify any compliance issues. All non-compliant issues must be resolved in order to be eligible for the tax credit.

With the exception of the State Tax Clearance review, DCED will determine if all of the required conditions have been met and, if so, a tax credit certificate based on the award calculations outlined in Section C will be awarded no later than May 1 of the subsequent year.

Applicants have the right to appeal if their KIZ application is denied. When an application is denied, the applicant will receive correspondence from DCED identifying the reason(s) for denial. If the reason for KIZ tax credit application denial is based on a Pennsylvania tax compliance issue, the applicant may appeal to the PA Department of Revenue through this link: [www.revenue.pa.gov/GetAssistance/appeals/Pages/default.aspx](http://www.revenue.pa.gov/GetAssistance/appeals/Pages/default.aspx)

If the application was denied for reasons other than a tax compliance issue, the applicant may appeal to DCED. All appeals submitted to DCED must use the DCED appeal form (attached as Appendix C ) and follow the instructions in the form.

**Please note that DCED refers administrative appeals to the Department of State for the appointment of a hearing officer. All administrative appeals are conducted according to the General Rules of Administrative Practice and Procedure found at 1 Pa. Code Part II.**

## **B. Submitting an Application**

Prospective applicants must submit their application through DCED's ESA. All required documents must be attached to the ESA when the application is submitted.

Only a full-time employee of the company, the certified public accountant of the company, or the company's KIZ Coordinator may file an application on BEHALF of the KIZ company.

By submitting an application for credit, the Department reserves the right to provide information from the application to the Department of Revenue for review and consultation.

### **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.

### **Conflict of Interest Provision**

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.

### **Worker Protection**

Contractors and grantees of the Commonwealth must certify that they are in compliance with all applicable Pennsylvania state labor and workforce safety laws. Such certification shall be made through the Worker Protection and Investment Certification Form (BOP-2201) and submitted with the application.

### **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.

Questions on using the ESA should be directed to DCED's Customer Service Center at (800) 379-7448. For specific questions on this program, contact DCED's Innovation & Development Zones Office at [tsantore@pa.gov](mailto:tsantore@pa.gov).

If approved, approval letters will be mailed via the US Postal Service to the address provided on the ESA application or emailed to the email address provided on the ESA application.

## **C. Sale or Use of Tax Credits**

A tax credit approved in accordance with these guidelines must first be applied against the KIZ company's own tax liability under Articles III (Personal Income Tax) or IV (Corporate Net Income Tax), of the Pennsylvania Tax Reform Code of 1971, for the taxable year during which the tax credit is approved. The unpaid tax liability must be satisfied before any portion of the credit can be carried forward to satisfy the tax liabilities for future years or be sold or passed through. Prior year credits will be applied on a "first in first out" basis until all tax liabilities are satisfied. Restricted credits will be applied before any cash payments.

1. To claim the tax credit, the KIZ company must return the tax credit claim form to the Department of Revenue.



2. The tax credit provided by this article may be carried over and applied to succeeding taxable years for not more than four taxable years following the first taxable year for which the KIZ company was entitled to claim the credit.
3. A KIZ company may not carry back or obtain a refund of all or any portion of an unused tax credit granted to the KIZ company under this program.
4. To pass through this credit to the shareholders, members or partners, please return the tax credit claim form to the Department of Revenue. Do not include the claim form with any tax report.
5. A KIZ company, upon application to and approval by DCED may sell or assign, in whole or in part, unused credits to an identified buyer. The application form to apply to DCED for approval to sell the KIZ Tax Credits is located on DCED's website at [dced.pa.gov/KIZ](http://dced.pa.gov/KIZ).
6. Before an application to sell or assign tax credits will be approved, the Department of Revenue must find that the applicant has filed all required state tax reports and returns for all applicable tax years and paid any balance of state tax due as determined at settlement, assessment, or determination by the Department of Revenue.
7. If a business selling tax credits is selling credits to more than one buyer, a separate application should be submitted to DCED for approval to assign credits for each separate buyer of tax credits.
8. Tax credits may only be sold or assigned once. Once a sale or assignment is approved, it is final, and the seller's or assignor's right to claim the credit is terminated. Buyers may not resell or reassign tax credits.
9. The assignee or purchaser of all or a portion of a tax credit shall immediately 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.

Effective immediately, entities that are no longer subject to filing the RCT-101 Corporate Tax Report as per the phase out of the Capital Stock & Foreign Franchise Tax are required to file the PA- 20S/PA-65, S Corporation/Partnership Information return prior to selling a restricted credit. Every domestic or foreign PA S corporation (72 P.S. § 7330.1), partnership (72 P.S § 7335(c)), or entity formed as a limited liability company that is classified as a partnership or S corporation for federal income tax purposes, must file the PA- 20S/PA-65 Information Return.

Single Member Limited Liability Companies with an individual, partnership or corporation as the single member are required to file the specified returns: An individual as the single member, must file a PA-40 Individual Tax Return. If the single member is a corporation or partnership the return of the owner (RCT-101 Corporate Tax Report or PA 20S/65 Information Return) must be filed.

For more information, please visit: [revenue.pa.gov/GeneralTaxInformation](http://revenue.pa.gov/GeneralTaxInformation)

## D. Annual Report

Approved KIZ applicants shall file an annual report detailing the utilization of the credit. Annual reports must be filed within 45 days of filing an annual tax return. Reports begin the first year the tax credit is awarded and will end once fully utilized.

The annual report is available on the [Department of Revenue's website: Tax Credit and Tax Benefit Accountability Report \(pa.gov\)](#).

Reporting guidelines are also available on the [Department of Revenue's website: Tax Credit and Tax Benefit Accountability Report - Guidelines \(pa.gov\)](#)

Information contained in this report will be provided to the Independent Fiscal Office for use in preparing the KIZ Tax Credit Report under the Performance-Based Budgeting and Tax Credit Efficiency Act.

## Section III – Program Inquiries

---

Program inquiries should be directed to:

PA Department of Community & Economic Development  
Innovation & Development Zones Office  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225

Tara L. Santore  
Telephone: 717.346.0327  
E-mail: [tsantore@pa.gov](mailto:tsantore@pa.gov)

These guidelines can also be accessed online at [dced.pa.gov](http://dced.pa.gov).

## Section IV – Definitions

---

**Agent/Facilitator** – A person, business, or organization acting to facilitate the sale of KIZ Tax Credits.

**Affiliate** – A person related to a keystone innovation zone company. In determining whether a person is related to a keystone innovation zone company, the provisions of section 267 of the Internal Revenue Code of 1986, as amended, and the regulations promulgated regarding those provisions shall apply to the department’s interpretation and administration of the term affiliate.

**Assignee/Buyer** – Taxpayer that is purchasing the KIZ Tax Credit from the KIZ company originally awarded the tax credits to be sold, transferred, or assigned.

**Assignor/Seller** – KIZ company to which the KIZ Tax Credits were originally issued or approved, and which may be applying to sell, transfer, or assign those credits.

**Attributable to target industry activities in the KIZ** – Business operations within a targeted industry, which are physically conducted within the geographical boundaries of the KIZ.

**Base Tax Year** – The tax year prior to the comparable tax year.

**Comparable Tax Year** – The tax year prior to the current calendar year.

**Company Operation Begin Date** – Companies are considered to be operating on the date of their incorporation in any state, as determined by the Internal Revenue Service. Companies incorporated outside PA must register with the PA Department of State in order to conduct business within the commonwealth. All corporations are required to file annual tax returns with Pennsylvania’s Department of Revenue even though no business activity was conducted during the taxable year.

**Contracted Employee** – An individual working for more than one company through a management fee (or similar) structure, or an employee of a third-party entity who performs work at the KIZ company.

**DCED** – Pennsylvania Department of Community and Economic Development

**ESA** – DCED’s Electronic Single Application.

**Gross Revenues** – For the purposes of the KIZ Tax Credit Program, gross revenues are defined as revenue derived from the sale of goods and services from activities in a targeted industry and from operations transacted within the KIZ. Gross revenues may also include grants received by the KIZ Company from any source whatsoever (i.e., KIZ, SBIR/STTR, NIH, DOD, etc.). All other forms of income shall not be included in gross revenues. (this includes revenues generated from the sales of tax credits).

**KIZ Company** – A for-profit business entity which is all of the following:

1. located within the defined geography of a particular KIZ,
2. has been in operation for less than 8 years,
3. falls within one of the targeted industry segments (or sectors) identified by the KIZ partnership.

**KIZ Eligible Days** – The total number of days that the KIZ company was physically in the zone and operating in a targeted sector.

**State Tax Clearance Form** – electronic form submitted directly to the Department of Revenue which is used to determine whether the applicant, shareholder, member, and/or partner is in state tax compliance with the laws and regulations of the commonwealth as determined by the Department of Revenue. The electronic clearance form can be found here: Department of Revenue.



# KIZ COORDINATOR'S CERTIFICATION

## APPENDIX A

As designated coordinator for the \_\_\_\_\_ Keystone Innovation Zone, I certify that  
 \_\_\_\_\_  
*(Identify the KIZ)*  
 \_\_\_\_\_ operates within the geographic boundary of the KIZ. In accordance with the duties of a KIZ  
 \_\_\_\_\_  
*(Identify the KIZ Company Applicant)*  
 Coordinator, I visited the reference KIZ Company on: \_\_\_\_\_. This KIZ Company operates within our designated target  
 \_\_\_\_\_  
*(mm/dd/yy)*  
 industry segment (sector) of \_\_\_\_\_, and this KIZ  
 \_\_\_\_\_  
*(Identify the designated target industry, including NAICS code)*  
 Company has been in operation for less than eight (8) years. The KIZ Company has or is presently working with the following KIZ partners:

\_\_\_\_\_.

The \_\_\_\_\_ KIZ was designated by the Ben Franklin Technology Development Authority (BFTDA)  
 \_\_\_\_\_  
*(Identify the KIZ)*  
 on \_\_\_\_\_\*. \_\_\_\_\_ located in the \_\_\_\_\_  
 \_\_\_\_\_  
*(mm/dd/yy)* \_\_\_\_\_  
*(Identify the KIZ Company Applicant)* \_\_\_\_\_  
*(Identify the KIZ)*  
 KIZ on \_\_\_\_\_ has provided me with documentation demonstrating that it was  
 \_\_\_\_\_  
*(mm/dd/yy)* \_\_\_\_\_  
*(Identify the KIZ Company Applicant)*  
 incorporated on \_\_\_\_\_ and has registered with the Pennsylvania Department of State to conduct business in the commonwealth.  
 \_\_\_\_\_  
*(mm/dd/yy)*

Does the above referenced KIZ Company, have operations or manufacture products outside the Commonwealth of Pennsylvania?  Yes  No

\*Note: If the KIZ Company applicant is located within a geographic region that was approved to be included after the original designation, enter the effective date of the modification \_\_\_\_\_.  
 \_\_\_\_\_  
*(mm/dd/yy)*

Signature of KIZ Coordinator	Date
Printed Name	Phone







## TAX CREDIT SALE AND ASSIGNMENT AFFIDAVIT

I, the undersigned officer at \_\_\_\_\_ hereby Attest that the referenced KIZ Company  
*(Name of KIZ Company)*

has not received funds from the sale or assignment of KIZ or R&D Tax Credits during the  2022 or  2023 tax years.

Under penalties of perjury, I declare that the information contained in this Affidavit is, to the best of my knowledge, true, correct and complete as of the date hereof.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name of Signatory

SWORN TO AND SUBSCRIBED BEFORE ME THIS \_\_\_\_\_ DAY of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public

MY COMMISSION EXPIRES:



# KIZ PROGRAM ADMINISTRATIVE APPEAL FORM

APPENDIX D

## SECTION I: KIZ PROGRAM INFORMATION

1. PROGRAM INVOLVED: <input type="checkbox"/> Keystone Innovation Zone Program		2. TAX YEAR:
3. KIZ ADDRESS:		
4. DATE OF DENIAL (MM/DD/YYYY):	5. ARE THERE ANY CURRENT APPEALS FOR THIS TAXPAYER BEFORE DCED? <input type="checkbox"/> Yes <input type="checkbox"/> No	

## SECTION II: PETITIONER INFORMATION

<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <i>(attach list of partners &amp; addresses)</i> <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other _____			
1. LEGAL NAME (For individual applicants give your full legal name):			
2. TRADE NAME OR DBA (if different from Legal Name):			
3. MAILING ADDRESS:			
4. CITY:	5. STATE:	6. ZIP:	7. COUNTRY:
8. CONTACT PERSON NAME:	9. CONTACT EMAIL ADDRESS:		10. CONTACT PHONE:

## SECTION III: REPRESENTATIVE INFORMATION

1. COMPANY NAME:			
2. CONTACT PERSON:		3. CONTACT PERSON TITLE:	
4. ADDRESS:			
5. CITY:		6. STATE:	7. ZIP:
8. EMAIL ADDRESS:		9. PHONE:	

## SECTION IV: SCHEDULING REQUEST

<input type="checkbox"/> Hearing Requested <input type="checkbox"/> No Hearing Requested. Please decide on basis of the petition, record, and, if requested, briefing.	
<input type="checkbox"/> This case to be held pending action on the same issue(s). Case Number: _____ Court Docket Number: _____	

## SECTION V: CORRESPONDENCE WITH THE DEPARTMENT OF STATE HEARING OFFICER

If you elect to receive communications via email, you are authorizing the Department of State hearing officer to send correspondence via email.

Send Correspondence to *(select one)*:     Petitioner     Representative  
 Send Correspondence via *(select one)*:     U.S. Mail     Email  
 Send Decision and Order via *(select one)*:     U.S. Mail     Email

## SECTION VI: ISSUES & ARGUMENTS

Address all of the following questions. Attach a separate sheet if more space is required.

1. WHAT IS THE SUBJECT OF APPEAL?

2. WHAT ARE THE FACTS RELIED UPON?

3. WHAT IS THE RELIEF SOUGHT?

4. WHAT IS THE STATUTORY AUTHORITY FOR THE RELIEF SOUGHT?

## SECTION VII: CERTIFICATION

### ALL APPLICANTS MUST COMPLETE THIS SECTION

All appeal forms must be signed by the petitioner and authorized representative, if applicable.

Under penalties prescribed by law, I hereby certify this petition has been examined by me, and to the best of my knowledge, information and belief, the facts contained in the petition are true, correct and complete and the petition is not made for the purpose of delay.

1. PETITIONER'S NAME:

2. PETITIONER'S SIGNATURE:

3. PETITIONER'S TITLE:

4. DATE:

5. REPRESENTATIVE'S NAME:

6. REPRESENTATIVE'S SIGNATURE:

7. REPRESENTATIVE'S TITLE:

8. DATE:



---

---

## INSTRUCTIONS

### KIZ Program Administrative Appeal Form

#### General Information

**You have ten days from the receipt of the decision you are appealing to file this form. Failure to fully follow these instructions and fully complete all sections of the appeal form will result in the rejection of this appeal. Rejection of this appeal will not toll the requirement to file this form within ten (10) days of the date of the receipt of the decision being appealed.**

Please type or print neatly in blue or black ink. Attach a copy of the notice being appealed.

Petitions should be sent directly to the Department of Community and Economic Development's Office of Chief Counsel via electronic mail at: [ra-dcchiefcounsel@pa.gov](mailto:ra-dcchiefcounsel@pa.gov).

The form is considered filed as of the date of the email. However, emails sent after 5 P.M. on Monday through Friday, on holidays, or on weekends will be considered filed as of the next business day.

Please note that the Department refers administrative appeals to the Department of State for the appointment of a hearing officer. All administrative appeals are conducted according to the General Rules of Administrative Practice and Procedure found at 1 Pa. Code Part II.

#### Section I: KIZ Program Information

1. **Program Involved**  
This appeal form pertaining to the KIZ program.
2. **Tax Year**  
Specify the tax year being appealed.
3. **KIZ Address**  
Please provide the KIZ address(es) relevant to the appeal.
4. **Date of Denial**  
Please provide the date of the denial of your application.
5. **Current Appeals**  
If there are any current appeals for this taxpayer before the Department, please provide the docket number.

#### Section II: Petitioner Information

1. **Legal Name**  
Provide legal name. For individual applicants, give your full legal name.
2. **Trade Name / DBA**  
Specify any trade names or fictitious name filings.
- 3-10. Please provide the requested information.

#### Section III: Representative Information

Petitioner may be required to have attorney representation. Complete representative information if Petitioner is represented by another person.

#### Section IV: Scheduling Request

Hearings, if requested, are held in Harrisburg. Petitioner may request a phone conference in lieu of a hearing. It is at the hearing officer's discretion whether to grant this request.

---

---

**Section V: Correspondence with Department of State Hearing Officer**

Please select the desired method of correspondence.

NOTE: Communication, including the Department's final decision and order, may be transmitted to you or your representative via email, should you elect the email option. If you elect to receive communications via email, you and your representatives assume the responsibility for the confidentiality of the information contained in emails sent to and from the Department or the Department of State hearing officer. The Commonwealth will not be held liable for the disclosure of any confidential information sent via email.

**Section VI: Issues and Arguments**

Briefly state the issue(s) involved and explain in detail why relief should be granted. Additional pages may be attached, if necessary. As required by the General Rules of Administrative Practice and Procedure, you must state clearly and concisely all of the following: (i) the grounds of interest of the petitioner in the subject matter, (ii) the facts relied upon, (iii) the relief sought, and (iv) citation to the appropriate statutory provision or other authority relied upon for relief. Failure to fully address these four items will result in the rejection of the appeal form. Rejection of this appeal form will not toll the requirement to file this form within ten (10) days of the date of the receipt of the decision being appealed.

**Section VII: Certification**

All petitions must be signed by the Petitioner and Authorized Representative, if applicable.