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Educational Improvement Tax Credit Program



Organization Guidelines and Application
for Scholarship and Educational Improvement Organizations

April 2015

Commonwealth of Pennsylvania
Tom Wolf, Governor

Department of Community & Economic Development

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Educational Improvement Tax Credit

Scholarship Educational Improvement Organizations

I. Introduction and Purpose

Under Article XVII-F of the Tax Reform Code of 1971, 72 P.S. Section 8701-F, et seq., the Educational Improvement Tax Credit (EITC) is to be administered by the Department of Community and Economic Development (the Department). Tax credits may be awarded to business firms that make contributions to Scholarship Organizations and/or Educational Improvement Organizations and/or Pre-K Scholarship Organizations contained on a list published by the Department. The current organizational lists can be found on the EITC web site, which is linked to the Department's web site, at www.newPA.com/EITC.

A business firm may receive a tax credit equal to 75% of its contribution to a Scholarship Organization and/or to an Educational Improvement Organization that is included on the current list published by the Department, up to a maximum of \$750,000 per taxable year. The tax credit may be increased to 90% of the contribution made, up to a maximum of \$750,000 per taxable year, if the business firm agrees to provide the same amount of contribution to an organization for two consecutive years.

The purpose of these guidelines is to establish the process whereby a Scholarship Organization or an Educational Improvement Organization may be included on the list of organizations published by the Department.

II. Scholarship Organization

A. Eligibility

An organization that desires to be included on the Department's list of Scholarship Organizations must meet the following criteria:

1. The organization must be a nonprofit entity.
2. The organization must be exempt from payment of federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. The organization must contribute at least 80% of its annual EITC receipts to a scholarship program that meets the requirements of the Act and these guidelines.

For the purpose of the EITC, the term "annual receipts" shall mean the total amount or value of contributions received by an organization from business firm awarded tax credits during that organization's fiscal year.

B. Scholarship Program

A scholarship program must demonstrate all of the following characteristics:

1. The program must provide tuition to eligible students to attend a school located in this commonwealth. For the purposes of the EITC, the term "tuition" shall also include school-related fees charged by a school, including a special education school. School-related fees shall include fees charged by a school to all students for books, instructional materials, technology equipment and services, uniforms and activities.

A school includes any public or nonpublic kindergarten, elementary school or secondary school at which the compulsory attendance requirements of the commonwealth may be met and which meets the applicable requirements of Title VI of the Civil Rights Act of 1964.

A special education school is a school or program within a school that is designated specifically and exclusively for students with disabilities listed in Title 34 CFR §300.8 and meets one of the following: (1) is licensed under the Private Academic Schools Act; (2) is accredited by an accrediting association approved by the State Board of Education; (3) is a school for the blind or deaf receiving commonwealth appropriations; or (4) is operated by or under the authority of a bona fide religious institution or by the commonwealth or any political subdivision thereof.

2. An eligible student is a school age student, including an eligible student with a disability, who is a resident of Pennsylvania, who is enrolled in a school located in this commonwealth and who is a member of a household with an annual household income of not more than \$76,350 except that an additional income allowance of \$15,270 is permitted for the student and for each other dependent (as defined by the IRS) living within the same household. To be considered an eligible student with a disability, a student must meet the following criteria: (1) is either enrolled in a special education school or has otherwise been identified as a “child with a disability” as defined in Title 34 CFR §300.8; (2) needs special education and related services; (3) is enrolled in a school and (4) is a member of a household that does not exceed the maximum annual household income. “School age” ranges from the earliest admission age for a school's kindergarten program (or if the school has no kindergarten program, the earliest age at which the student may begin school), through the age attained upon graduation from secondary school or 21 years of age, whichever occurs first. With respect to an eligible student with a disability, multiply the sum of \$76,350 plus the allowance(s) of \$15,270 per student and dependant, by the support level factor of 1.50 if the student is not enrolled in a special education school or by the support level factor of 2.993 if the student is enrolled as a student in a special education school.

A household includes an individual living alone or an individual living with the following:

- a. a spouse, parent and their unemancipated minor children;
 - b. other unemancipated minor children who are related by blood or marriage; or
 - c. other adults or unemancipated minor children living in the household who are dependent upon the individual.
3. In calculating household income for the purpose of determining student eligibility, all moneys and property received of whatever nature and from whatever source are to be included, except for the following:
 - a. Periodic payments for sickness and disability other than regular wages received during a period of sickness or disability.
 - b. Disability, retirement or other payments arising under workers' compensation acts, occupational disease acts and similar legislation by any government.
 - c. Payments commonly recognized as old age or retirement benefits paid to persons retired from service after reaching a specific age or after a stated period of employment.
 - d. Payments commonly known as public assistance or unemployment compensation payments by a governmental agency.
 - e. Payments to reimburse actual expenses.
 - f. Payments made by employers or labor unions for programs covering hospitalization, sickness, disability or death, supplemental unemployment benefits, strike benefits, social security and retirement.
 - g. Compensation received by United States servicemen serving in a combat zone.

4. The award of scholarships under a scholarship program must be made without limiting availability to only students of one school.
5. The amount of a scholarship paid to or on behalf of a student may not exceed the actual amount of tuition charged by the school in which the student is enrolled, nor exceed the actual amount of tuition charged by the school to non-scholarship students.
6. The scholarship program must have policies in place concerning;
 - a. rebates or refunds of scholarship monies for students who withdraw from a school prior to the end of the period for which tuition has been paid; and
 - b. the maintenance of confidentiality of information pertaining to student eligibility in a scholarship program, including income information.
7. Scholarship Organizations shall maintain full and accurate records with respect to the receipt of contributions from business firms and expenditure of those contributions. These records shall be maintained a period of not less than three years.
8. For purposes of the EITC, a "contribution" from a business firm is a donation of cash, personal property or services the value of which is the net cost of the donation to the donor or the pro rata hourly wage, including benefits, of the individual performing the services. No tax credits shall be approved for contributions which constitute activities that are part of the applicant business's normal course of business.
9. The approved Scholarship Organization will be responsible for supplying a contribution receipt to the business firm. Receipts, on Scholarship Organization letterhead, shall include the following information: company name, amount of contribution and, if applicable, date of check, and date check received. If a company has multiple entities each entity should be receipted separately. If your organization has both a Scholarship Organization and an Educational Improvement Organization listing, that information should also be reflected on the receipt. The Scholarship Organization shall use the name by which they have been approved by the Department for participation in the EITC program on their receipts. For a sample receipt, see Appendix VI.

C. Initial Application

If an organization desires to be placed on the list of Scholarship Organizations published by the Department, the organization must submit the following to the Department:

1. A completed organization profile, in the format set forth in the Appendix II to these guidelines.
2. A copy of the organization's exemption under section 501(c)(3) of the Internal Revenue Code, or documentation showing that the organization is included within a group ruling for exemption under section 501(c)(3).
3. A description of the scholarship program operated by the organization. The description must address all of the criteria for a scholarship program as set forth in these guidelines, including the application and review process and income verification procedures utilized by the organization.

Completed applications will be reviewed by the Department and the applicant will be notified within 60 days from date of receipt whether or not the application has met the requirements of the Act and these guidelines. If the Department determines that the application meets the requirements, the applicant's name will be included on the Department's list of Scholarship Organizations for the fiscal year in which the application was received.

D. Annual Report

All listed Scholarship Organizations are required to report on their accomplishments on an annual basis, in the format set forth in Appendix IV to these guidelines. Appendix IV must be submitted annually between May 1st and September 1st and should reflect information concerning the most recently completed organizational fiscal year. This report will enable the commonwealth to communicate the benefits of the program to the administration, the legislature and the citizens of the commonwealth.

E. Renewal Applications

1. For each state fiscal year (July 1 through June 30) following the fiscal year in which a Scholarship Organization has been initially included on the Department's list of Scholarship Organizations, the organization may submit a renewal application to the Department in order for the organization to continue to be included on the Department's list. A renewal application may be submitted to the Department anytime on or after May 1.
2. To be considered for renewal, the organization must submit to the Department an updated organization profile, in the format set forth in the Appendix III to these guidelines. Along with the organization's federal form 990 or other federal form indicating the tax status of the organization for federal tax purposes. And a copy of a compilation, review or audit of the organization's financial statements conducted by a certified public accounting firm.
3. If the Department determines that the scholarship program continues to comply with the requirements of the Act and these guidelines, then the organization will remain on the list of Scholarship Organizations published by the Department.
4. If an organization fails to contribute at least 80% of its annual receipts to a scholarship program that complies with the requirements of the Act and these guidelines or if the Department determines that the scholarship program no longer meets the requirements of the Act and these guidelines, then the Department will remove the organization's name from the list at the beginning of the next fiscal year and the organization may not reapply for inclusion on the list until the fiscal year thereafter.
5. To be considered for renewal, the organization must submit Appendix IV to the Department for its most recently completed organizational fiscal year. Renewal applications for which no Appendix IV has been submitted will not be considered for renewal.

III. Educational Improvement Organization

A. Eligibility

An organization that desires to be included on the Department's list of Educational Improvement Organizations must meet the following criteria:

1. The organization must be a nonprofit entity.
2. The organization must be exempt from payment of federal income tax under section 501(c)(3) of the Internal Revenue Code.
3. The organization must contribute at least 80% of its annual EITC receipts as grants to a public school, charter school or a private school approved under section 1376 of the public school code of 1949. for innovative educational programs that meet the requirements of the Act and these guidelines. Grants may include cash payments to public schools to carry out innovative educational programs or it may include the costs incurred by an Educational Improvement Organization in providing innovative educational programs to, or in conjunction with, public schools.

For the purpose of the EITC, the term "annual receipts" shall mean the total amount or value of contributions received by an organization from business firms awarded tax credits during that organization's fiscal year.

B. Innovative Educational Program

For the purpose of the EITC:

1. An "innovative educational program" is an advanced academic or similar program that is not part of the regular academic program of a public school but that enhances the curriculum or academic program of the public school.
2. A "public school" is a public kindergarten, elementary school, secondary school or career and technical school at which the compulsory attendance requirements of this commonwealth may be met and which meets the applicable requirements of Title VI of the Civil Rights Act of 1964.
3. A "contribution" from a business firm is a donation of cash, personal property or services the value of which is the net cost of the donation to the donor or the pro rata hourly wage, including benefits, of the individual performing the services. No tax credits shall be approved for contributions which constitute activities that are part of the applicant business's normal course of business.
4. The instruction, programs or other activities offered by or through an innovative educational program may include, but are not limited to, any of the following characteristics:
 - a. integration with the instructional program of the public school.
 - b. supplements, reconstructs or involves a major revision to the curriculum or academic program of the public school.
 - c. provides a different focus, delivery, including internet-based and distance learning technologies, methodology or skill training than is provided in a typical academic program of a public school.
 - d. offered separately from the public school curriculum or academic program.
 - e. offered before or after public school hours, on weekends, as a year-round program and/or as an extension of the public school year.
 - f. offered as a standards-based program of instruction that operates outside of the length and time requirements of the public school, but which meets the minimum hours or days of instruction required by state law.
 - g. use of specialized instructional materials, instructors or instruction not provided by a public school.
 - h. use of internships and other work-based learning opportunities for a student that supplements the curriculum or academic program of a student and provides a student with the opportunity to apply the knowledge and skills learned in the academic program.
 - i. offers instruction or programming that provides credits/advanced placement at a two-year or four-year college or university authorized by the Department of Education.
 - j. reconfiguring, renovating or equipping a facility that is owned by a public school in order to create a specialized environment that is integral and necessary to the operation of an innovative educational program.

5. Public schools participating in an innovative educational program must be identified and must provide a letter of support for the program, signed by the appropriate official. An Educational Improvement Organization may offer more than one innovative educational program and/or may offer an innovative educational program that serves more than one public school. If serving more than ten public schools the Department requires a minimum of ten letters of support along with a full list of all public schools participating in the program.
6. A public school cannot be an Educational Improvement Organization.
7. Educational Improvement Organizations shall maintain full and accurate records with respect to the receipt of contributions from business firms and the expenditure or use of those contributions. Educational Improvement Organizations must maintain a list of public schools participating in innovative educational improvement programs funded from contributions made by business firms receiving Educational Improvement Tax Credits. These records shall be maintained for a period of not less than three years.
8. The approved Educational Improvement Organization will be responsible for supplying a contribution receipt to the business firm. Receipts, on Educational Improvement Organization letterhead, shall include the following information: company name, amount of contribution and, if applicable, date of check, and date check is received. If a company has multiple entities, each entity should be receipted separately. If your organization has both a Scholarship Organization and an Educational Improvement Organization listing, that information should also be reflected on the receipt. The Educational Improvement Organization shall use the name by which they have been approved by the Department for participation in the EITC Program on their receipts. For a sample receipt, see Appendix VI.

C. Initial Application

If an organization desires to be placed on the list of Educational Improvement Organizations published by the Department, the organization must submit all of the following to the Department:

1. A completed organization profile, in the format set forth in the Appendix II to these guidelines.
2. A copy of the organization's exemption under section 501(c)(3) of the Internal Revenue Code, or documentation showing that the organization is included within a group ruling for exemption under section 501(c)(3).
3. A written narrative description of no more than 5 pages of the innovative educational programs offered or operated by the organization. The description must address the characteristics of the program that qualify it as an innovative educational program.
4. The application must be accompanied by at least one letter of support from each public school:
 - a. that agrees to participate in the program,
 - b. that affirms that the program will enhance the curriculum or academic program of the public school, and
 - c. that is signed by the appropriate school official:
 - For a public school (other than as identified below), the superintendent of the school district of which the public school is a part.
 - For an area vocational technical school, the vocational school director.
 - For a charter school, the chief administrative officer.
 - For a private alternative educational institution, an alternative, charter, independent or magnet school, or any other public school with a specialized academic mission, the principal or other designated leader of the school.

Completed applications will be reviewed by the Department and the applicant will be notified within 60 days from date of receipt whether or not the application has met the requirements of the Act and these guidelines. If the Department determines that the application meets the requirements, the applicant's name will be included on the Department's list of Educational Improvement Organizations for the fiscal year in which the application was received.

D. Annual Report

All listed Educational Improvement Organizations are required to report on their accomplishments on an annual basis, in the format set forth in Appendix V to these guidelines. Appendix V must be submitted annually between May 1st and August 31st and should reflect information concerning the most recently completed organizational fiscal year. This report will enable the commonwealth to communicate the benefits of the program to the administration, the legislature and the citizens of the commonwealth.

E. Renewal Applications

1. For each state fiscal year (July 1 through June 30) following the fiscal year in which an Educational Improvement Organization has been initially included on the Department's list of educational improvement organizations, the organization may submit a renewal application to the Department in order for the organization to continue to be included on the Department's list. A renewal application may be submitted to the Department anytime on or after May 1.
2. To be considered for renewal, the organization must submit to the Department an updated organization profile, in the format set forth in Appendix III to these guidelines. This includes the attachment of support letters from public schools, in the format described elsewhere in these guidelines. Along with the organization's federal form 990 or other federal form indicating the tax status of the organization for federal tax purposes. And a copy of a compilation, review or audit of the organization's financial statements conducted by a certified public accounting firm.
3. If the Department determines that the innovative educational program continues to comply with the requirements of the Act and these guidelines, then the organization will remain on the list of Educational Improvement Organizations published by the Department.
4. If an organization fails to contribute at least 80% of its annual EITC receipts to the direct costs of an approved innovative educational program (for example: salaries, space, materials/supplies, equipment, contracts, legal or audit expenses) or if the Department determines that the innovative educational program no longer meets the requirements of the Act and these guidelines, then the Department will remove the organization's name from the list at the beginning of the next fiscal year and the organization may not reapply for inclusion on the list until the fiscal year thereafter.
5. To be considered for renewal, the organization must submit Appendix V to the Department for its most recently completed organizational fiscal year. Renewal applications for which no Appendix V has been submitted will not be considered for renewal.

IV. Contact Information

Program inquiries or delivery of applications via mail, fax, e-mail or in person:

Department of Community and Economic Development
The Educational Improvement Tax Credit Program
Center for Business Financing - Tax Credit Division
400 North Street, 4th Floor
Commonwealth Keystone Building
Harrisburg, PA 17120-0225

Telephone: (717) 787-7120

Fax: (717) 772-3581

E-mail: ra-eitc@pa.gov



2015-2016 INITIAL LISTING

Profile to be completed by Organization

Appendix II

GENERAL INFORMATION

ORGANIZATION NAME:			
ORGANIZATION TYPE: <input type="checkbox"/> Scholarship Organization <input type="checkbox"/> Educational Improvement Organization			FEIN:
ADDRESS:			
CITY:	STATE:	ZIP:	COUNTY:
CONTACT NAME:		TITLE:	
PHONE:	FAX:	EMAIL:	
WEBSITE:			FISCAL YEAR END:

Please check the box that applies:

- The organization is registered with the Pennsylvania Department of State, Bureau of Charitable Organizations.
- The organization has filed for registration with the Pennsylvania Department of State, Bureau of Charitable Organizations.
- The organization is exempt or excluded from registration with the Pennsylvania Department of State, Bureau of Charitable Organizations.

Please attach the following items to this profile:

1. A written narrative describing: (a) the organization's program, which addresses all of the requirements of 72 P.S. Section 8701-F, et seq., and these guidelines; and (b) for Scholarship Organizations, a description of the organization's application and review process for funding individual scholarships.
2. A copy of the organization's exemption under Section 501(c)(3) of the Internal Revenue Code.
3. For an Educational Improvement Organization, a letter of support from each public school, signed by the appropriate school official as set forth in the guidelines, in which the school agrees to participate in the program and describes how the program will enhance the curriculum or academic program of the school.

CERTIFICATION

I hereby certify (1) that all information contained in this profile and attachments thereto are true and correct to the best of my knowledge, (2) that the organization will contribute at least 80% of its annual receipts to its program, and (3) I am authorized by the organization to submit an application and sign documents on its behalf. If I knowingly make a false statement to obtain inclusion on the list published by the Department of Community and Economic Development, I (company, entity and signed) may be subject to criminal prosecution.

Signature: _____ Date: _____

Print Name: _____ Title: _____



2015-2016 RENEWAL LISTING

Profile to be completed by Organization

Appendix III

GENERAL INFORMATION

ORGANIZATION NAME:			
ORGANIZATION TYPE: <input type="checkbox"/> Scholarship Organization <input type="checkbox"/> Educational Improvement Organization			FEIN:
ADDRESS:			
CITY:	STATE:	ZIP:	COUNTY:
CONTACT NAME:		TITLE:	
PHONE:	FAX:	EMAIL:	
WEBSITE:			FISCAL YEAR END:

CERTIFICATION

I hereby certify that:

1. The organization is exempt from taxation under section 501(c)(3) of the Internal Revenue Code. If there has been a change in exemption status, that change is described in an attachment to this Profile.
2. The organization is registered with the Pennsylvania Department of State, Bureau of Charitable Organizations, or is exempt or excluded from registration.
3. There has been no change in the operation of the organization's program from the description submitted by the organization' in its initial application to the Department. If there has been a change, that change is described in an attachment to this Profile.
4. The organization will contribute at least 80% of its annual receipts to its approved program that meets the requirements of 72 P.S. Section 8701-F, et seq., and these guidelines. For renewals submitted, Appendix IV and/or Appendix V has been attached to this Profile or has been previously submitted to the Department.
5. For Educational Improvement Organizations, copies of support letters from public schools, signed by the appropriate school officials as set forth in the guidelines, which are participating or have agreed to participate in the innovative educational program and which describe how the program enhances the curriculum or academic program of the school are attached to this Profile.
6. All information contained in this profile and attachments thereto are true and correct to the best of my knowledge. If I knowingly make a false statement to obtain inclusion on the list published by the Department of Community and Economic Development, I (company, entity and signed) may be subject to criminal prosecution.

Signature: _____ Date: _____

Print Name: _____ Title: _____



SCHOLARSHIP ORGANIZATION MONITORING REPORT

Appendix IV

Appendix IV is two pages in length. It should be submitted with Appendix III for renewal.

ORGANIZATION NAME: _____

PART I – FISCAL REPORT *(for most recently completed fiscal year)*

End-of-Year Report for Organization's most recently completed Fiscal Year

Organization's most recently completed fiscal year end date (mm/dd/yyyy):	
Contributions from business firms earning EITC:	\$
Amount awarded in scholarships from line above:	\$
Amount of contributions irrevocably encumbered to subsequent fiscal year:	\$
Prior year's irrevocably encumbered funds expended:	\$

PART II – PERFORMANCE REPORT

This information should be reported for **2014-15** school year. It is necessary to monitor performance under Act 44-05.
Please note that this report carries over to a second page.

1. Please fill out the table below with the number, dollar value and average amounts of scholarships awarded to eligible students by grade level:

	Number of Scholarships	Total Amount Awarded	Average Scholarship
K-8		\$	\$
9-12		\$	\$

2. Please fill out the "By County Report" on the following page with the number and total amount of scholarships awarded to eligible students by county of residence.

3. Total number of scholarship applications processed: _____

4. The amounts of any application fees charged, either per scholarship application or in the aggregate through a third-party processor: _____

\$

CERTIFICATION

Two signatures are required. Signatures of the highest-ranking executive and chief financial officer or comparable organization officials are required.

We hereby certify that all information contained in this report and attachments thereto are true and correct to the best of our knowledge. If we knowingly make a false statement to obtain inclusion on the list published by the Department of Community and Economic Development, the organization and signing officials may be subject to criminal prosecution.

Signature: _____ Date: _____

Print Name: _____ Title: _____

Signature: _____ Date: _____

Print Name: _____ Title: _____

ORGANIZATION NAME:

County	# of Scholarships	Total Amount Awarded	County	# of Scholarships	Total Amount Awarded
Adams		\$	Lackawanna		\$
Allegheny		\$	Lancaster		\$
Armstrong		\$	Lawrence		\$
Beaver		\$	Lebanon		\$
Bedford		\$	Lehigh		\$
Berks		\$	Luzerne		\$
Blair		\$	Lycoming		\$
Bradford		\$	McKean		\$
Bucks		\$	Mercer		\$
Butler		\$	Mifflin		\$
Cambria		\$	Monroe		\$
Cameron		\$	Montgomery		\$
Carbon		\$	Montour		\$
Centre		\$	Northampton		\$
Chester		\$	Northumberland		\$
Clarion		\$	Perry		\$
Clearfield		\$	Philadelphia		\$
Clinton		\$	Pike		\$
Columbia		\$	Potter		\$
Crawford		\$	Schuylkill		\$
Cumberland		\$	Snyder		\$
Dauphin		\$	Somerset		\$
Delaware		\$	Sullivan		\$
Elk		\$	Susquehanna		\$
Erie		\$	Tioga		\$
Fayette		\$	Union		\$
Forest		\$	Venango		\$
Franklin		\$	Warren		\$
Fulton		\$	Washington		\$
Greene		\$	Wayne		\$
Huntingdon		\$	Westmoreland		\$
Indiana		\$	Wyoming		\$
Jefferson		\$	York		\$
Juniata		\$	TOTAL		\$



EDUCATIONAL IMPROVEMENT ORGANIZATION MONITORING REPORT

Appendix V

Appendix V should be submitted with Appendix III for renewal.

ORGANIZATION NAME:

PART I – FISCAL REPORT *(for most recently completed fiscal year)*

End-of-Year Report for Organization's most recently completed Fiscal Year

Organization's most recently completed fiscal year end date (mm/dd/yyyy):	
Contributions from business firms earning EITC:	\$
From line above, amount spent on DCED approved programs:	\$
Amount of contributions irrevocably encumbered to subsequent fiscal year:	\$
Prior year's irrevocably encumbered funds expended:	\$

PART II – PERFORMANCE REPORT

This information should be reported for **2014-15** school year. It is necessary to monitor performance under Act 44-05.

For each innovative educational program funded with EITC contributions, provide the following information. Use separate sheet(s) of paper.

- Name of Program
- Expenditure (EITC funds only)
- Describe demonstrated and/or expected outcomes
- Names of Districts and Schools
- County of Districts and Schools

CERTIFICATION

Two signatures are required. *Signatures of the highest-ranking executive and chief financial officer or comparable organization officials are required.*

We hereby certify that all information contained in this report and attachments thereto are true and correct to the best of our knowledge. If we knowingly make a false statement to obtain inclusion on the list published by the Department of Community and Economic Development, the organization and signing officials may be subject to criminal prosecution.

Signature: _____ Date: _____

Print Name: _____ Title: _____

Signature: _____ Date: _____

Print Name: _____ Title: _____

Appendix VI

Sample Contribution Receipt

Scholarship Organization or Educational Improvement Organization Letterhead

555 United Boulevard
Your Town, PA 17000
Tel. 717-555-1212

March 24, 2015

John Q. Businessman
President
XYZ Company
123 Business Park
Capitol City, PA 17000

Dear Mr. Businessman:

Thank you for your generous contribution made recently to the (name of organization). Your contribution will be used for our approved (innovative educational or scholarship) programs in the Educational Improvement Tax Credit Program.

Please forward a copy of this receipt to the Department of Community and Economic Development within 90 days from the date of your approval letter so that your company may have its tax credits properly posted.

Again, many thanks for your support.

Amount of Cash Contribution: \$111,111

Check No. 123456

Date of Check: 3/20/2015

Contribution Received: 3/23/2015

Valuation of Property/Services: 0

(Attach schedule of description, dates of services or personal property if contributed.)

Sincerely,

Susan Bee
Executive Director

No goods or services were provided in exchange for this donation.