



CALL CENTER TAX CREDIT APPLICATION INSTRUCTIONS

For applicants who were APPROVED
for refund in the prior year.

MAIL COMPLETED APPLICATION TO:

DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST
FUND TAXES
PO BOX 280900
HARRISBURG, PA 17128-0900

CALL CENTER TAX CREDIT APPLICATION INSTRUCTIONS

Pennsylvania's Call Center Tax Credit is a credit against the sales and use tax for gross receipts tax paid by a telephone company on receipts derived from the sale of the call center's incoming and outgoing interstate telecommunications. Please read all of the instructions below before completing the application. **Your completed application must be postmarked by February 15 following the end of the calendar year in which the telephone company received receipts.**

For the purpose of this application, the terms "automated call distribution system", "call center", "employee", "Gross Receipts Tax", "telecommunications service" and "telephone company" are defined on the following page.

If the applicant is determined to be eligible for the credit under Section 1, then Sections 2 through 7 must be completed in full. Incomplete information may delay the processing of your application.

The Department reserves the right to request supporting documentation at any time to support your request for this credit.

SECTION 1. ELIGIBILITY

All applicants must answer Questions 1 through 5. If the answer to any of the questions is "NO" do not complete this application. You are not eligible to receive this credit.

SECTION 2. ENTERPRISE INFORMATION

For the purpose of this application, an "enterprise" is defined as follows: An individual or organization, sole-proprietorship, partnership, corporation, government organization, business trust, association, etc., which is subject to the laws of the Commonwealth of Pennsylvania and performs at least one of the following: Pays wages to employees, offers products for sale to others, collects donations, collects taxes, is allocated use of tax dollars and/or has a name intended for use and, by that name, is to be recognized as an organization engaged in economic activity.

SECTION 3. CALL CENTER LOCATION INFORMATION (PA LOCATIONS ONLY)

For the purpose of this application, an "establishment" is defined as follows: An economic unit, generally at a single physical location but may include multiple buildings, where business is conducted inside PA. (See definition for "call center" on the following page.)

SECTION 4. QUALIFIED EMPLOYEES

Question 1. You must have at least an average of 150 employees as defined on the following page to qualify for this credit. To calculate average monthly employees, indicate the total number of employees per month, then total the number of employees for the year and divide by 12.

Question 2. Using the table provided, calculate the hours worked for all employees during the year for which the credit is requested. The Employee Identification Code must be a unique identifier for each employee. A combination of part-time employees may comprise one full-time employee, but one full-time employee who works more than an average of 35 hours a week does not comprise more than one employee.

SECTION 5. QUALIFIED LINES

Enter the number of qualified lines based on the definition of "call center" on the following page.

SECTION 6. CALCULATING CREDIT

Supporting documentation must be supplied by your phone company showing a per line, per call listing of the qualifying interstate calls and the associated charges. These charges cannot include intra-state calls or ancillary charges to the line that are not directly related to call center activity.

SECTION 7. AUTHORIZED SIGNATURES

Authorized Signature: Owner, general partner, officer or agent signature is required. Enter the title and daytime phone number of the person who signed the application. Attach Power of Attorney document if applicable.

Type or Print Name: Type or print the name of the person who signed the application, his/her e-mail address and the date it was signed.

Type or Print Preparer's Name. Type or print the name of the preparer, the title of the person who prepared the application if other than the owner, partner or officer. Enter the preparer's daytime telephone number, e-mail address and the date the application was prepared.

Please refer to the Department's Online Customer Service Center at www.revenue.state.pa.us or call (717) 787-4304 if you have any questions regarding this application.

CALL CENTER TAX CREDIT DEFINITIONS

The following words and terms, when used with the Call Center Tax Credit Application, have the following meanings, unless the context clearly indicates otherwise:

Automated call distribution system:

A computerized telephone system that routes incoming and outgoing telephone calls to the next available call center employee.

Call Center:

A physical location in this Commonwealth, including multiple buildings utilized by a taxpayer located within this Commonwealth:

- (1) where on an average monthly basis for the calendar year for which the credit is applied there are at least 150 individuals employed to initiate or answer telephone calls for the purposes referred to in Number (3) below.
- (2) where on an average monthly basis for the calendar year for which the credit is applied there are at least 200 telephone lines utilized by the employees referred to in Number (1) above; and
- (3) which utilizes an automated call distribution system for customer telephone calls in one or more of the following activities:
 - (A) providing customer service and support;
 - (B) providing technical assistance;
 - (C) providing help desk service;
 - (D) providing information;
 - (E) conducting surveys;
 - (F) processing revenue collections; or
 - (G) receiving orders or reservations.

Employee:

A full-time employee who works at least an average of 35 hours per week initiating or answering telephone calls for the purposes referred to in Number (3) above or a combination of part-time employees that comprise the equivalent of one full-time employee.

Gross Receipts Tax:

The tax imposed under Section 1101(a)(2) of the Tax Reform Code of 1971, 72 P.S. § 8101(a)(2).

Telecommunications service:

The term as defined in Section 201(rr) of the Tax Reform Code of 1971, 72 P.S. § 7201(rr), limited to call center lines used by an employee, utilizing an automated call distribution system and other telecommunications services provided directly in conjunction with those lines.

Telephone company:

An entity providing telecommunications service to a call center.