Neighborhood Assistance Program
PA Tax Credit Opportunity

Special Program Priorities (SPP)

90%
TAX CREDIT TO CONTRIBUTOR

Pennsylvania's Neighborhood Assistance Program (NAP) gives businesses a powerful way to support vital community programs - and recoup up to 90% of that contribution as a PA state tax credit. Credits carry forward five years, can be sold (after one year), or passed through to shareholders, members, or partners. DAP handles most of the paperwork.

How It Works

1. COMMIT TO DAP & FILE ELECTRONIC CLEARANCE FORM
2. DAP APPLIES TYPICALLY BY MAY 31
3. STATE AWARDS PROJECTS TYPICALLY AUG/SEPT
   IF NOT AWARDED, NO FURTHER STEPS
4. MAKE CONTRIBUTION TO DAP BETWEEN JULY 1st & JUNE 30th
5. CLAIM TAX CREDIT NOW OR LATER (APPLY TO DCED BY DEC 31)

Eligible Contributors:

Personal Income Tax (via Passthrough) | Corporate Net Income Tax | Bank Shares Tax | Insurance Premiums Tax | Title Insurance & Trust Co. Shares Tax | Mutual Thrift Institutions Tax. Individuals cannot contribute directly.

Such business firms may include pass-through entities, such 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).

NAP VS. EITC: WHY NAP STANDS OUT

	NAP (SPP)	EITC
Commitment for 90%	1 year	2 years
Credit carry-forward	5 subsequent years	None
Time to make payment *(after award announcement)*	by June 30 *(10 mos)*	within 60 days *(~2 mos)*

Example: A $10,000 contribution provides up to $9,000 in PA tax credits - with more time to plan and no multi-year lock-in. A NAP commitment made in May 2027 is paid between July 1, 2027 and June 30, 2028.

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

Why Partner with DAP?

- Serving Delaware County survivors since 1976 - 5 locations, 35 staff, across all 49 municipalities
- Services span crisis intervention, legal representation, housing, emergency safe house victim advocacy, counseling, safety planning, prevention education, and community outreach
- 2026-2027 is DAP's 50th anniversary - enhanced marketing efforts can include you!
- DAP has participated in NAP since 2025
- In the U.S., 1 in 3 women and 1 in 4 men will experience domestic violence in their lifetime. *Everyone* knows someone.

"When someone finally leaves a dangerous situation, the hardest part is often what comes next.

NAP funding lets us prioritize housing and support services for survivors, when they need it most. This is the investment that ensures safety and turns it into healing and independence."

- Michelle Brown, DAP Executive Director

THIS IS NOT TAX ADVICE. Learn more about contributing through NAP: Michelle Brown, DAP Executive Director: 610-565-6272 | mbrown@dapdc.org

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