

# PENNSYLVANIA DEPARTMENT OF REVENUE BROKER REGISTRATION GUIDELINES

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## **Introduction**

In compliance with Article XVII-A.1 of the Tax Reform Code of 1971, as amended under Act 25 of 2021, the Department of Revenue “Department” has implemented requirements for broker registrations to strengthen the administration of tax credit programs to prevent fraud and abuse of tax credits and tax benefits.

Any individual involved in the sale or assignment of restricted tax credits intended for utilization against taxes remitted to the Commonwealth of Pennsylvania are required to register for a tax credit broker registration with the Pennsylvania Department of Revenue.

The registration process has two primary components: Employer Validation and Broker Registration.

Individuals seeking a broker registration must obtain permission from their employer to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits. The permission may be obtained by requesting the employer to complete the Employer Validation electronic form listing the individuals authorized to represent the employer.

Individuals validated by an employer must complete the Broker Registration application online. The broker registration is effective for two years from the date of issuance. The registration requires completion of the online application form and submission of required documents.

## **Electronic Filing Requirement**

In our continuing effort to promote “Government that Works,” the Employer Validation and Broker Registration must be filed electronically online through E-Signature.

This system allows users instant access to the Employer Validation and Broker Registration system. Users can also periodically check the status of the registration for notifications, and complete action items required to complete the Department of Revenue’s review.

The Department will not accept Employer Validations or Broker Registrations in any other format.

## **Eligibility Process**

Individuals seeking a broker registration from the Department must obtain permission from their employer to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits.

The employer is required to inform the Department of the identification of the employees authorized to represent the entity in the sale or assignment of restricted tax credits and complete the Employer Validation electronic application.

Individuals on the employer validation must complete the Broker Registration application online. The broker registration is effective for two years from the date of issuance. The registration requires completion of the online application and submission of required documents.

Although there is no administrative cost to register at this time, individual brokers must obtain a \$50,000 Surety Bond, payable to the Department of Revenue.

### **Employer Validation**

1. Must be an entity, registered as a business with the Department of State and subject to Pennsylvania filing requirements for income earned in the Commonwealth attributable to income producing activity, such as the sale or assignment of restricted tax credits.
2. Must have at least 1 employee engaged in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits.
3. Must be able to list all employees authorized to conduct restricted tax credit sales or assignments on behalf of the employer.
4. Must be able to provide the Full Social Security Number of each employee listed.

### **Broker Registration**

1. Must be an individual.
2. Must be preauthorized to file a broker registration application, on behalf of an employer, which has received approval under the employer validation.
3. Must be in state tax compliance with the laws and regulations of the commonwealth as determined by the Department of Revenue.
4. Must be able to submit a photograph or color copy of a Drivers License, State Issued ID or Passport.
5. Must be able to submit a copy of the transcript or degree for the highest level of education reported within this application for registration.
6. Must be able to submit a copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
7. Must be able to submit a copy of each professional credential reported within this application for registration.
8. Must be able to submit a copy of the executed \$50,000 surety bond and related bond documentation to the satisfactory of the Department of Revenue.

### **Help and Assistance**

Contact [RA-RVBROKERREGS@pa.gov](mailto:RA-RVBROKERREGS@pa.gov) or call 717-772-3896 with any questions concerning this application.

### **Accessing the Employer Validation and Broker Registration Webpage**

The Employer Validation and Broker Registration webpage is accessible by visiting <https://www.etides.state.pa.us/ESignature/Account/LogOn> and selecting the Broker Registration on the home page.

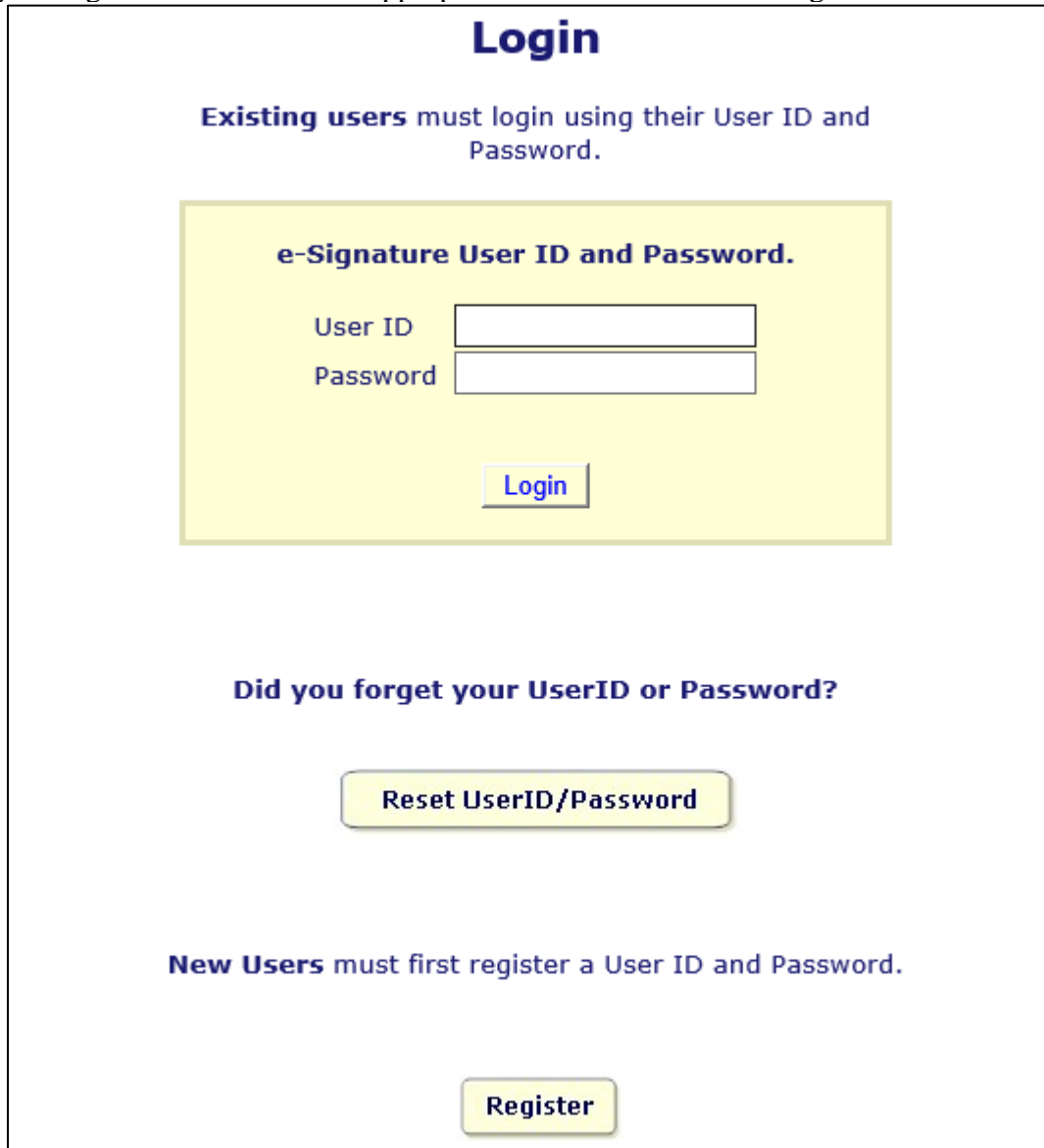
**Login**

Selecting the application link from the preceding website connects you to the Broker Registration Login page.

To submit an electronic Employer Validation or Broker Registration, users are required to create a Department of Revenue electronic signature, then log on using the e-signature.

- New Users have the ability to register for the e-signature
- Existing Users have the ability to reset user ID and/or passwords if required.

Enter your login information in the appropriate fields and select the Login button.



**Login**

**Existing users** must login using their User ID and Password.

**e-Signature User ID and Password.**

User ID

Password

[Login](#)

**Did you forget your UserID or Password?**

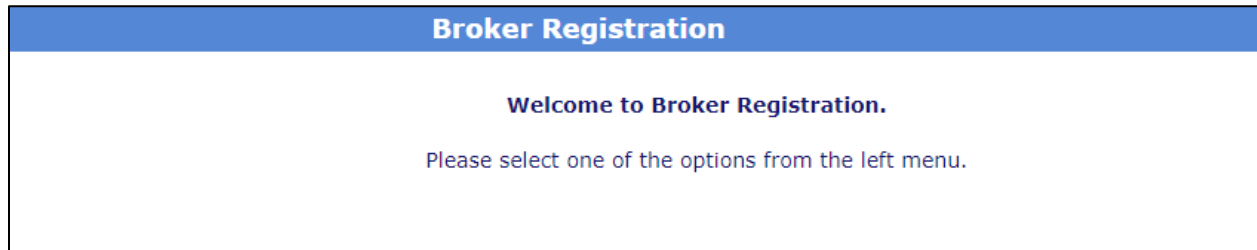
[Reset UserID/Password](#)

**New Users** must first register a User ID and Password.

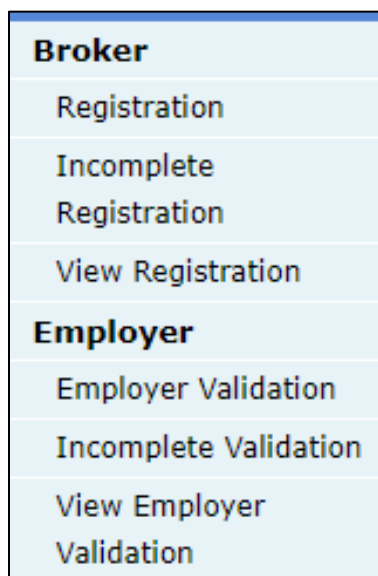
[Register](#)

### Registration – Home Page

Upon entering the user credentials, the user is presented a welcome message referencing the user to select one of the options in a menu on the left side of the page.



The user will select options under the Broker Registration or Employer Validation menu.



#### **Broker Menu**

- **Registration** – Select this option for new registrations
- **Incomplete Registration** – Select this option to continue completing a registration, in which the user started the process, but elected to save and close the application, without submission for review.
- **View Registration** – Select this option to review the registration submitted to the Department and check the status of the registration.

#### **Employer Menu**

- **Registration** – Select this option for new employer validations
- **Incomplete Validation** – Select this option to continue completing an employer validation, in which the user started the process, but elected to save and close the application, without submission for review.
- **View Employer Validation** – Select this option to review the employer validation submitted to the Department and check the status of the validation.

## **Employer Validation**

### **Terms and Conditions**

All users will be required to agree with the Terms and Conditions of the Online submission form to move forward with the employer validation.

**Employer Validation**  
**Employer Validation Terms and Conditions**

All Terms and Conditions must be agreed upon before continuing.

<b>For Employer Validation</b>	<b>Agree</b>
--------------------------------	--------------

E-Signature Statement that the application is submitted in accordance with 18 Pa.C.S. §§ 4903 (relating to false swearing) and 4904 (relating to unsworn falsification to authorities).

[Agree](#)

*Users must read all statements and check all boxes before continuing to the following page.*

### **Employer Identification**

The next screen requires the Employer to identify the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) , as it pertains to tax records.

**Employer Validation**

<b>Entity ID*</b> <input style="width: 150px;" type="text" value="987654321"/> <small>(No dashes or spaces allowed)</small>	<b>Entity ID Type*</b> <input style="border: 1px solid #ccc; border-radius: 3px; padding: 2px 5px;" type="text" value="FEIN"/> <small>▼</small>
--	--

[Next](#)

### Employer Identification and Contact Information

This screen requires the Employer to identify the business, address and contact information.

#### Employer Validation - 2021

Entity ID*	<input type="text" value="987654321"/>	Entity ID Type*	<input type="text" value="EIN"/>
Name*	<input type="text" value="REVENUE CREDIT SALES LLC"/>		
Address Line 1*	<input type="text" value="327 WALNUT STREET"/>	Address Line 2	<input type="text"/>
City*	<input type="text" value="HARRISBURG"/>	State*	<input type="text" value="PENNSYLVANIA"/>
Zip*	<input type="text" value="17128-2005"/>	Phone*	<input type="text" value="717-772-3896"/>
Email*	<input type="text" value="rv-brokerregistration@pa.gov"/>	WebSite	<input type="text" value="www.revenue.pa.gov"/>
<input type="button" value="Save and Continue Later"/> <input type="button" value="Continue"/>			

### Employee Identification

This screen requires the employer to identify each employee authorized to apply for a Broker Registration on behalf of the employer.

#### Employer Validation

Employee Information: All employees authorized to apply for Broker Registrations with the Department must be listed on this page.

	First Name*	Middle Initial	Last Name*	SSN*	
1	<input type="text" value="Matthew"/>	<input type="text" value="T"/>	<input type="text" value="Ford"/>	<input type="text" value="133666666"/>	<input type="button" value="Delete"/>
2	<input type="text" value="Bobby"/>	<input type="text" value="W"/>	<input type="text" value="Landen"/>	<input type="text" value="122555555"/>	<input type="button" value="Delete"/>
3	<input type="text" value="Linda"/>	<input type="text" value="A"/>	<input type="text" value="Zinsner"/>	<input type="text" value="133444444"/>	<input type="button" value="Delete"/>

### Summary Page for Submission

All information submitted within the application will be displayed in the summary. Users are required to review the information prior to final submission. Users can edit the information or submit the application to the Department.

**Employer Validation - 2021**

<b>Entity ID</b>	987654321	<b>Entity ID Type</b>	FEIN
<b>Name</b>	REVENUE CREDIT SALES LLC		

---

<b>Address Line 1</b>	327 WALNUT STREET	<b>Address Line 2</b>	
<b>City</b>	HARRISBURG	<b>State</b>	PENNSYLVANIA
<b>Zip</b>	17128-2005	<b>Phone</b>	717-772-3896
<b>Email</b>	rv-brokerregistration@pa.gov	<b>WebSite</b>	www.revenue.pa.gov

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**Employee Information**

	First Name	Middle Initial	Last Name	SSN
1	MATTHEW	T	FORD	*****6666
2	BOBBY	W	LANDEN	*****5555
3	LINDA	A	ZINSNER	*****4444

Edit
Submit



**Confirmation**

After submitting the electronic portion of the application, users will receive a confirmation number. This number must be included on any correspondence with the Department pertaining to the Employer Validation.

Employer Validation		
Employer Validation Successfully Submitted.		
<b>Employer Name</b>	<b>Federal Employer Identification Number</b>	
REVENUE CREDIT SALES LLC	987654321	
<b>Confirmation Number</b>	<b>Status</b>	<b>Time Filed</b>
4121000000000175	RECEIVED	11/10/2021 2:43:51 PM

**DOR Employer Validation Review Period**

The Department will review the employer validation application within 5 days of submission.

To monitor the status of an application, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the employer validation application.

Upon entering the user credentials, the user must select View Employer Validation under the Employer menu.

Employer
Employer Validation
Incomplete Validation
View Employer Validation

An approval or rejection status will be determined within 10 days of submission.

**Note: Employees cannot submit a broker registration application until the Employer Validation has been approved by the Department.**

## **Broker Registration**

### **Terms and Conditions**

All users will be required to agree with the Terms and Conditions of the Online submission form to move forward with the broker registration.

Broker Registration	
Registration Terms and Conditions	
All Terms and Conditions must be agreed upon before continuing.	
<b>For Broker Registration</b>	<b>Agree</b>
The Department will conduct a tax clearance on the broker for state and local tax filing obligations. Brokers must be in full compliance with all state and local tax laws for satisfaction of the clearance requirement.	<input type="checkbox"/>
A photograph or color copy of a Driver's License, State Issued ID or Passport is required to be sent as an attachment as part of the application via email per application instructions.	<input type="checkbox"/>
A copy of the transcript or degree for the highest level of education reported within this application for registration is required to be sent as an attachment as part of the application via email per application instructions.	<input type="checkbox"/>
A copy of the Criminal Background Check, conducted by the Pennsylvania State Police is required to be sent as an attachment as part of the application via email per application instructions.	<input type="checkbox"/>
A copy of each professional credential is required to be reported within this application for registration and is required to be sent as an attachment as part of the application via email per application instructions.	<input type="checkbox"/>
E-Signature Statement that the application is submitted in accordance with 18 Pa.C.S. §§ 4903 (relating to false swearing) and 4904 (relating to unsworn falsification to authorities).	<input type="checkbox"/>
A copy of the executed bond and related documentation e.g., power of attorney is required to be sent as an attachment as part of the application via email per application instructions.	<input type="checkbox"/>
<input type="button" value="Agree"/>	

*Users must read all statements and check all boxes before continuing to the following page.*

### **Broker Identification**

The next screen requires the Individual filing as the Broker, to identify their Social Security Number (SSN) , as it pertains to tax records and the Employer who submitted the Employer Validation on their behalf.

Broker Registration	
<b>SSN*</b>	<input type="text" value="133666666"/>
	(No dashes or spaces allowed)
<b>Employer*</b>	<input type="text" value="REVENUE CREDIT SALES LI"/>
<input type="button" value="Next"/>	

### Personally Identifiable Information and Bond Information

This screen requires the Individual filing as a broker to: Identify personally identifiable information; Answer questions pertaining to education, age and experience; And provide information on the Bond required to obtain the registration.

**Broker Registration - 2021**

<b>SSN*</b>	<input type="text" value="****6666"/>	<b>Employer*</b>	<input type="text" value="REVENUE CRED"/>
<b>First Name*</b>	<input type="text" value="MATTHEW"/>	<b>Middle Initial</b>	<input type="text" value="T"/>
<b>Last Name*</b>	<input type="text" value="FORD"/>	<b>Education*</b>	<input type="text" value="Master's Degree"/>
<b>Years in the Brokerage Industry*</b>	<input type="text" value="17"/>	<b>Birth Date*</b>	<input type="text" value="11/15/1979"/>
<b>Have you been convicted of a felony offense or an offense that involved fraud or misrepresentation in this Commonwealth or any other jurisdiction? *</b>			<input type="text" value="No"/>

---

**Contact Information**

<b>Address Line 1*</b>	<b>Address Line 2</b>
<input type="text" value="151 W MARSHALL ST STE 200"/>	<input type="text"/>
<b>City*</b>	<b>State*</b>
<input type="text" value="NORRISTOWN"/>	<input type="text" value="PENNSYLVANIA"/>
<b>Zip*</b>	<b>Phone*</b>
<input type="text" value="19401-4761"/>	<input type="text" value="717-346-7679"/>
<b>Email*</b>	
<input type="text" value="mtford@yahoo.com"/>	

---

<b>Bond Issuer*</b>	<b>Bond Issue Date*</b>
<input type="text" value="SAMPLE INSURANCE CO"/>	<input type="text" value="11/10/2021"/>
<b>Bond Amount*</b>	<b>Bond Expiration Date*</b>
<input type="text" value="50000.00"/>	<input type="text" value="11/10/2023"/>
<b>Bond Holder Name*</b>	
<input type="text" value="MATTHEW T FORD"/>	
<b>Is the Bond Payable and Bound to the Commonwealth of Pennsylvania - Department of Revenue? *</b>	
<input type="text" value="Yes"/>	

### Professional Credentials

This screen requires the individual applying as a broker to identify each professional credential or accreditation the individual possesses.

**Professional Credentials**

**Credential Information**

1	Credential*	Issue Date*	Expiration Date*	Status*
	<input type="text" value="CPA License"/>	<input type="text" value="01/01/2020"/>	<input type="text" value="12/31/2021"/>	<input type="text" value="Active"/>
<b>Description of Credential*</b>		<b>Reason if Expired, Suspended or Under Disciplinary Review*</b>		
<input type="text" value="License to practice as a Certified Public Accountant"/>		<input type="text" value=""/>		
	<input type="text" value="PA Attorney Registration"/>	<input type="text" value="11/01/2021"/>	<input type="text" value="12/31/2022"/>	<input type="text" value="Active"/>
<b>Description of Credential*</b>		<b>Reason if Expired, Suspended or Under Disciplinary Review*</b>		
<input type="text" value="Law degree active in the state of Pennsylvania under Attorney ID 9999"/>		<input type="text" value=""/>		
	<input type="text" value="CIMA"/>	<input type="text" value="01/15/2021"/>	<input type="text" value="12/31/2024"/>	<input type="text" value="Active"/>
<b>Description of Credential*</b>		<b>Reason if Expired, Suspended or Under Disciplinary Review*</b>		
<input type="text" value="Certified Investment Management Analyst"/>		<input type="text" value=""/>		

[Add Additional Credential](#)

[Back](#)
[Save and Continue Later](#)
[Continue](#)

Note: If the individual applying as a broker, has no professional credentials, please use these fields to continue with the application:

- **Credential:** N/A
- **Issue Date:** Date Filed
- **Expiration Date:** 12/31 of the Year Filed
- **Status:** Active
- **Description:** No Credentials

### Summary Page for Submission

All information submitted within the application will be displayed in the summary. Users are required to review the information prior to final submission. Users can edit the information or submit the application to the Department.

<b>SSN</b>	*****6666	<b>Employer</b>	REVENUE CREDIT SALES LLC		
<b>First Name</b>	MATTHEW	<b>Middle Initial</b>	T		
<b>Last Name</b>	FORD	<b>Education</b>	MD		
<b>Years in the Brokerage Industry</b>	17	<b>Birth Date</b>	11/15/1979		
<b>Have you been convicted of a felony offense or an offense that involved fraud or misrepresentation in this Commonwealth or any other jurisdiction?</b>	No				
<b>Address Line 1</b>	151 W MARSHALL ST STE 200	<b>Address Line 2</b>			
<b>City</b>	NORRISTOWN	<b>State</b>	PENNSYLVANIA		
<b>Zip</b>	19401-4761	<b>Phone</b>	717-346-7679		
<b>Email</b>	mtford@yahoo.com				
<b>Bond Issuer</b>	SAMPLE INSURANCE CO	<b>Bond Issue Date</b>	11/10/2021		
<b>Bond Amount</b>	50000.00	<b>Bond Expiration Date</b>	11/10/2023		
<b>Bond Holder Name</b>	MATTHEW T FORD	<b>Is Bond Payable</b>	Yes		
<b>Credential Information</b>					
Credential	Issue Date	Expiration Date	Description of Credential	Status	Reason if Expired, Suspended or Under Disciplinary Review
1 CPA LICENSE	01/01/2020	12/31/2021	License to practice as a Certified Public Accountant	Active	
2 PA ATTORNEY REGISTRATION	11/01/2021	12/31/2022	Law degree active in the state of Pennsylvania under Attorney ID 9999	Active	
3 CIMA	01/15/2021	12/31/2024	Certified Investment Management Analyst	Active	
<input type="button" value="Edit"/> <input type="button" value="Submit"/>					

**Confirmation**

After submitting the electronic portion of the application users will receive a confirmation number. This number must be included with the submission of all required documentation needed to complete the registration.

Broker Registration		
Registration Successfully Submitted.		
<b>IMPORTANT:</b> This application for registration will not be considered complete until you provide the following documents. (See below)		
<b>Broker Name</b>	<b>Social Security Number</b>	
MATTHEW T FORD	*****6666	
<b>Confirmation Number</b>	<b>Status</b>	<b>Time Filed</b>
412100000000176	RECEIVED	11/10/2021 4:00:13 PM

**All required documentation must be emailed to: [rv-brokerregistration@pa.gov](mailto:rv-brokerregistration@pa.gov)**

1. A photograph or color copy of a Drivers License, State Issued ID or Passport.
2. A copy of the transcript or degree for the highest level of education reported within this application for registration.
3. A copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
4. A copy of each professional credential is required within this application for registration.
5. A copy of the executed bond and related documentation e.g., power of attorney.

**Post Electronic Application Submission Information Requirement**

All information listed in red on the confirmation page, must be emailed to the Office of Economic Development’s resource account: [rv-brokerregistration@pa.gov](mailto:rv-brokerregistration@pa.gov)

1. Photograph or color copy of a Drivers License, State Issued ID or Passport.
2. Copy of the transcript or degree for the highest level of education reported within this application for registration.
3. Copy of the Criminal Background Check, conducted by the Pennsylvania State Police.
4. Copy of each professional credential, reported within this application for registration.
5. Copy of the executed \$50,000 surety bond and related bond documentation.

**You must provide the confirmation number in the Subject Line of the Email.**

### **DOR Broker Registration Review Period**

The Department will review the Broker Registration application within 5 days of submission.

To monitor the status of an application for registration, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the employer validation application.

Upon entering the user credentials, the user must select View Broker Registration under the Broker menu.



An approval or rejection status will be determined within 60 days of submission.

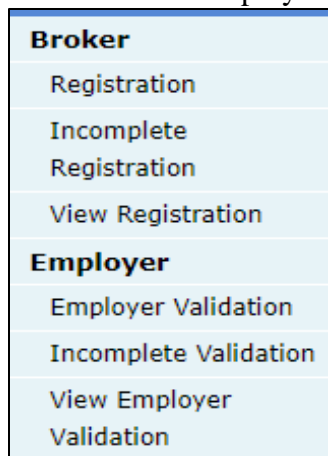
**Note: Unregistered Brokers are prohibited from representing a buyer or seller on an application for the sale or assignment of a restricted tax credit.**

### **Application Status and Notifications**

It is the Broker and Employer's responsibility to monitor the status of their application on a regular basis, and to follow up with Revenue on any action items.

To monitor the status of an application, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the registration or validation application.

Upon entering the user credentials, the user must select View Registration under the Broker menu or View Employer Validation under the Employer menu.



The Department of Revenue will notify users if there is a problem with the Employer Validation or Broker Registration. Users are also advised to periodically check the status of the application online. Please note the following application statuses:

- Received: The application has been received and is currently under review.
- Rejected: The application was reviewed and rejected.
- Approved: The application was reviewed and approved.

### **Incomplete and Amended Applications**

Incomplete applications will not be processed by the Department of Revenue.

Users that elected to use the “save and continue later” option within the employer validation or broker registration are responsible to complete the application.

Broker Registrations are deemed incomplete until the documentation required by email is filed with the Department. Failure to submit the required documentation will result in an automatic rejection status if the information is not received within 5 days of submission.

To access Incomplete Applications, the user must go to the Broker Registration Login page and use the same USER ID and PASSWORD, as for the submission of the application.

Upon entering the user credentials the user must select View Employer Validation under the Employer menu.

Received Status: Under this status, the user has the ability to redo all or part of the Employer Validation or Broker Registration.

Users may only Amend Applications when the application is in the Received Status. Applications that have been approved or rejected may not be amended.

<b>Broker Name</b>	<b>Create Date</b>	<b>Status</b>	
MATTHEW T FORD	11/10/2021	RECEIVED	<a href="#">View</a>   <a href="#">Redo</a>
NED F DRAGOT	11/10/2021	REJECTED	<a href="#">View</a>
JIM N SMITH	11/05/2021	APPROVED	<a href="#">View</a>



### **Registration Record**

An approved Broker Registration is effective for two years from the date of issuance. The Department will email each approved broker a formal registration record.

The registration record will be required to be filed with each sale or assignment application, filed with Commonwealth agencies.

<b>Registration No.:</b> 3319106 <b>Effective Date:</b> 11/12/2021 <b>Expiration Date:</b> 11/12/23
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In compliance with Article XVII-A.1 of the Tax Reform Code of 1971, as amended (the “Act”), the Pennsylvania Department of Revenue has reviewed and approved the application for Broker Registration.

This is to certify that MATTHEW FORD of REVENUE CREDIT SALES LLC is registered to engage in the activity of representing a buyer, seller, assignee or assignor in the sale or assignment of restricted tax credits in the Commonwealth of Pennsylvania.

This Registration has been issued by the Department of Revenue by its duly authorized officer, on this 12 day of November 2021.

### **Penalties and Violations**

Article XVII-A.1 of the Tax Reform Code of 1971, as amended, permits the Department to issue assessments against taxpayers and brokers if the Department determines that a tax credit or tax benefit was improperly issued, or the benefits of the tax credit or tax benefit were improperly conferred.

A person who violates the requirements of Article XVII-A.1 shall pay a civil fine of up to \$25,000 for the first offense and up to \$50,000 for each additional offense to the Department.

### **Renewal**

Renewals for broker registrations will be accepted 3 months prior to expiration. All documents required for initial registration are required at the time of renewal.