

February 15, 2017

William M. Fitzpatrick, Executive Director  
Arts Academy Charter Middle School Foundation, Inc.  
1610 E. Emmaus Avenue  
Allentown, PA 18103

Dear Mr. Fitzpatrick:

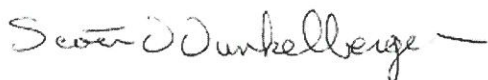
I am pleased to inform you that your application to be included on the list of educational improvement organizations under the Educational Improvement Tax Credit Program has been approved. The name of your organization has been added to the list of educational improvement organizations to which businesses may make contributions and be considered for Educational Improvement Tax Credits from the Commonwealth of Pennsylvania in Fiscal Year 2016-2017 (July 1, 2016 - June 30, 2017). A copy of the current list of both scholarship and educational improvement organizations can be found on our web site at [www.NewPA.com/eitc](http://www.NewPA.com/eitc).

The programs presented in your application that have been determined by the Department to constitute an "innovative educational program" as defined by law are listed in the Attachment to this correspondence. Please review this attachment carefully, as not all of the programs set forth in your application may have been approved.

In order to remain on the list of educational improvement organizations in future fiscal years, your organization must submit a renewal application to the Department of Community and Economic Development anytime on or after May 1 each year. The renewal application is included in Appendix III of the Educational Improvement Tax Credit Guidelines. If you should have any questions regarding this letter, please contact your project analyst or the Tax Credit Division main line (717)787-7120.

I want to congratulate you on your decision to participate in the Educational Improvement Tax Credit Program and wish you success in your endeavors.

Sincerely,



Scott D. Dunkelberger  
Deputy Secretary, Office of Business Financing

## **Educational Improvement Organization - ATTACHMENT**

The following programs presented in your application have been determined by the Department to constitute "innovative educational programs" as defined by law:

- \* Arts in Education
- \* Ovation Achievement Program

The law requires that 80% of the contributions received by your organization from businesses awarded Educational Improvement Tax Credits must be used for these programs.

Renewal applications are due to the Department annually, on or shortly after May 1 and no later than September 1. The organization is responsible for filing renewals early enough to allow appropriate processing time before the Department publishes the new list of organizations on July 1. Application guidelines are available from [www.newPA.com/EITC](http://www.newPA.com/EITC). Renewal applications include Appendices III and V 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. Appendix V certifies the amount of contributions received from businesses by the organization during the most recently completed fiscal year, at least 80% of these annual receipts were contributed to the programs listed above as per Article XVII-F of the Tax Reform Code of 1971 and the Guidelines, and provides program monitoring information. Contact your Project Manager to request a copy of your organization's Contribution Log to assist in determining the amount of annual receipts received.

The organization will be responsible for supplying a contribution receipt to businesses making donations under the EITC program. A sample receipt is included in the Program Guidelines as Appendix VI, which is available at [www.newPA.com/EITC](http://www.newPA.com/EITC). Receipts must include the following information: letterhead containing the organization's name, the company's name and address, the amount of contribution, date of check, check number as well as the contribution received date. If a company has multiple entities or makes multiple donations, each should be receipted separately. If the organization has multiple approvals as an Educational Improvement Organization, a Scholarship Organization, a Pre-Kindergarten Scholarship Organization and/or Opportunity Scholarship Organization listing, the receipt must indicate whether the donation was made to the Educational Improvement Organization, Scholarship Organization, Pre-Kindergarten Scholarship Organization or Opportunity Scholarship Organization.