



## ADDITIONAL INFORMATION

- A.** Assignments are the transfer of available credit between business entities. Credit is available for assignment to the extent that the credit exceeds the debits owed the Commonwealth by the assignor. The application for assignment authorizes the Department of Revenue to transfer available credit as an offset to debits within the account releasing the credit.
- B. Credits** may be used as payment of any Commonwealth tax obligation administered by the Department of Revenue other than a Motor License Fund obligation.
- C. Assignments/Transfers** will be applied as of the date of the payment that created the credit.
- D.** In the case of a **partnership assigning credit**, the signatures of all partners are required (attach a separate schedule if necessary).
- E. For corporations**, the signature of a corporate officer is required.
- F.** For more information, call 717-705-6225, or 800-447-3020 (services for taxpayers with special hearing and/or speaking needs).
- G.** Submit forms in duplicate to the Bureau of Corporation Taxes, Accounting Division, PO Box 280701, Harrisburg, PA 17128-0701.