



March 25, 2019

Randy Tarpey, Managing Member  
Commonwealth Kids LLC  
227 Jefferson Ave.  
Tyrone, PA 16686

**Re: App. ID 201805154171 - (OSTC)**

Dear Mr. Tarpey:

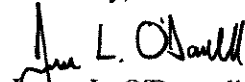
On behalf of Governor Wolf, I am writing to acknowledge the Department of Community and Economic Development's receipt of Commonwealth Kids LLC's proof of contribution under the Opportunity Scholarship Tax Credit Program. By copy of this letter, we are notifying the Department of Revenue to apply \$630,000 in Opportunity Scholarship Tax Credits to the following taxes: corporate net income tax, capital stock/franchise tax, bank and trust company shares tax, title insurance companies shares tax, insurance premiums tax, mutual thrift institutions tax, malt beverage tax, a tax under the insurance company law of 1921 and the personal income tax of principals of a "pass through entity."

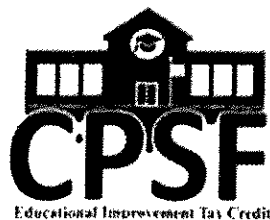
The Department of Revenue will consider tax credits awarded under this program to be effective on the first day of the taxable year in which the contribution was made. The credit will then be used to offset (in full or in part) the quarterly prepayment requirements and the remainder of the tax due for that taxable year. You may speak to a representative in the Department of Revenue concerning the usage of the Opportunity Scholarship Tax Credits, by calling (717) 705-6225.

As a reminder, to access an additional two-year commitment of Opportunity Scholarship Tax Credits, applicants may submit an application to the Department of Community and Economic Development beginning May 15, 2019. Applications will be approved on a first-come-first-served basis; however, the Department of Community and Economic Development cannot guarantee that credits will be available to all applicants.

Thank you for your participation in the Opportunity Scholarship Tax Credit Program.

Sincerely,

  
James L. O'Donnell  
Director



# Central Pennsylvania Scholarship Fund

December 31, 2018

Commonwealth Kids LLC

Randy Tarpey  
227 Jefferson Avenue  
Tyrone, PA 16686

HT

Dear Mr. Tarpey:

Thank you for your generous contribution made recently to the Central Pennsylvania Scholarship Fund. Your contribution will be used for our approved scholarship programs in the Opportunity Scholarship Tax Credit Program in accordance with the guidelines set forth by the Pennsylvania Department of Community and Economic Development.

Please forward a copy of this receipt to the PA Department of Community and Economic Development within 90 days from the date of your approval letter so that your company may have its tax credits properly posted.

Again, many thanks for your support.

Sincerely,

Casi L. Fries  
Controller

FEB - 8 2019  
CENTER FOR BUSINESS FINANCE  
TAX CREDIT DIVISION

Amount of Cash Contribution: \$700,000

Check No. 0992

Date of Check: 12/28/2018

Contribution Received: 12/28/2018

*(No goods or services were provided in exchange for this donation.)*

November 19, 2018

Randy Tarpey, Managing Member  
Commonwealth Kids LLC  
227 Jefferson Ave.  
Tyrone, PA 16686

Dear Mr. Tarpey:

**Re: App. ID 201805154171 - (OSTC)**

On behalf of Governor Wolf, I am pleased to inform you that your request for tax credits under the Opportunity Scholarship Tax Credit Program has been approved. On behalf of the Commonwealth of Pennsylvania, acting through the Department of Community and Economic Development, I hereby transmit to Commonwealth Kids LLC (the 'Business') an offer for Opportunity Scholarship Tax Credits in an amount not to exceed \$630,000 from the Fiscal Year 2018-2019 Opportunity Scholarship Tax Credit allocation.

The tax credit offer is contingent upon receipt by the Department of proof that a contribution in the amount of \$700,000 has been made by the Business to an opportunity scholarship organization that is on the Department's list of opportunity scholarship organizations, which can be found on its web site at [dced.pa.gov/ostc](http://dced.pa.gov/ostc). If the organization you wish to donate to is not yet listed, please contact them immediately to submit their application. In the case of monetary contributions, the proof of contribution must be a written acknowledgement from the organization, signed by an appropriate officer of the organization, specifying the amount of the contribution, date of the check and the date on which the contribution was received by the organization. In the case of contributions involving personal property or services, the Business must provide a letter to the Department, signed by an appropriate officer of the Business, setting forth the value of the personal property or services, and must provide a written acknowledgment from the organization, signed by an appropriate officer of the organization, acknowledging receipt of the contribution of personal property and/or services and the date on which such was received. For services donated to an organization that will not be performed until after the 60-day period, the Business must submit a copy of a letter sent by the Business to the recipient organization, dated within 60 days of the date of this letter, committing the Business to donate the services described. In either case, the contribution must be made by the Business within 60 days of the date of this letter, and proof of the contribution must be provided to the Department within 90 days of the date of this letter.

If the Business does not make its contribution within 60 days of the date of this letter, this offer of tax credits will be rescinded.

To access an additional two-year commitment of Opportunity Scholarship Tax Credits based upon having previously fulfilled a two-year commitment in the most recently completed fiscal year, the Business must submit an electronic application to the Department beginning May 15, 2019. Following the approval by the Department of the application, the Business should follow the same proof of contribution procedure outlined above to verify that the contribution was made. Applications received after June 30, 2019 will be considered with all other Opportunity Scholarship Tax Credit applications

Mr. Tarpey  
Page Two  
November 19, 2018

for the Fiscal Year 2019-2020 allocation, which will be approved on a first-come-first-served basis. The Department cannot guarantee that credits will be available to applicants.

Send proof of contribution to the following address:

DCED Center for Business Financing, Tax Credit Division  
Attention: Heidi Trecocke  
4th Floor, Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

Upon receipt of proof of contribution, the Department will notify the Department of Revenue to apply the tax credits against the following taxes: corporate net income tax, capital stock/franchise tax, bank and trust company shares tax, title insurance companies shares tax, insurance premiums tax, mutual thrift institutions tax, malt beverage tax, a tax under the insurance company law of 1921 and the personal income tax of principals of a "pass through entity." The application of tax credits approved may not exceed the tax liability of the Business for the tax year in which the contribution was made. Additionally, a tax credit not used in the tax year the contribution was made may not be carried forward or carried back and is not transferable or refundable.

I would like to thank you on behalf of the Wolf Administration for participating in the Opportunity Scholarship Tax Credit Program. If you should have any questions regarding this letter, contact Heidi Trecocke at [REDACTED]

Sincerely,



Carol L. Kilko  
Deputy Secretary, Office of Business Financing

April 02, 2018

Randy Tarpey, Managing Member  
Commonwealth Kids LLC  
227 Jefferson Ave.  
Tyrone, PA 16686

**Re: App. ID 201707036115 - (OSTC)**

Dear Mr. Tarpey:

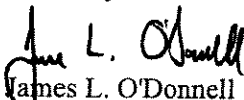
On behalf of Governor Wolf, I am writing to acknowledge the Department of Community and Economic Development's receipt of Commonwealth Kids LLC's proof of contribution under the Opportunity Scholarship Tax Credit Program. By copy of this letter, we are notifying the Department of Revenue to apply \$630,000 in Opportunity Scholarship Tax Credits to the following taxes: corporate net income tax, capital stock/franchise tax, bank and trust company shares tax, title insurance companies shares tax, insurance premiums tax, mutual thrift institutions tax, malt beverage tax, a tax under the insurance company law of 1921 and the personal income tax of principals of a "pass through entity."

The Department of Revenue will consider tax credits awarded under this program to be effective on the first day of the taxable year in which the contribution was made. The credit will then be used to offset (in full or in part) the quarterly prepayment requirements and the remainder of the tax due for that taxable year. You may speak to a representative in the Department of Revenue concerning the usage of the Opportunity Scholarship Tax Credits, by calling (717) 705-6225.

As a reminder, applications for the second year of Opportunity Scholarship Tax Credits must be received by the Department of Community and Economic Development between May 15, 2018 and June 30, 2018 to insure the availability of tax credits for your business.

Thank you for your participation in the Opportunity Scholarship Tax Credit Program.

Sincerely,

  
James L. O'Donnell  
Director



## Central Pennsylvania Scholarship Fund

OSTC  
2017-19  
3/26

December 31, 2017

Mr. Randy Tarpey  
Commonwealth Kids LLC  
227 Jefferson Avenue  
Tyrone, PA 16686

Dear Mr. Tarpey,

Thank you for your generous contribution made recently to the Central Pennsylvania Scholarship Fund. Your contribution will be used for our approved scholarship programs in the Opportunity Scholarship Tax Credit Program in accordance with the guidelines set forth by the Pennsylvania Department of Community and Economic Development.

Please forward a copy of this receipt to the PA Department of Community and Economic Development within 90 days from the date of your approval letter so that your company may have its tax credits properly posted.

Again, many thanks for your support.

Amount of Cash Contribution: \$700,000  
Date of Check: 12/31/2017

Check No.: 0991  
Contribution Received: 12/31/2017

*(No goods or services were provided in exchange for this donation.)*

Sincerely,

Casi L. Fries  
Volunteer

FOR YOUR RECORDS,  
RANDY HAS PROCESSED WITH DEPARTMENT OF  
COMMUNITY AND ECONOMIC DEVELOPMENT

December 11, 2017

Randy Tarpey, Managing Member  
Commonwealth Kids LLC  
227 Jefferson Ave.  
Tyrone, PA 16686

**Re: App. ID 201707036115 - (OSTC)**

Dear Mr. Tarpey:

On behalf of Governor Wolf, I am pleased to inform you that your request for tax credits under the Opportunity Scholarship Tax Credit Program has been approved. On behalf of the Commonwealth of Pennsylvania, acting through the Department of Community and Economic Development, I hereby transmit to Commonwealth Kids LLC (the 'Business') an offer for Opportunity Scholarship Tax Credits in an amount not to exceed \$630,000 from the Fiscal Year 2017-2018 Opportunity Scholarship Tax Credit allocation and \$630,000 from the Fiscal Year 2018-2019 Opportunity Scholarship Tax Credit allocation based on the Business commitment to make the same amount of contribution for two consecutive years.

The tax credit offer is contingent upon receipt by the Department of proof that a contribution in the amount of \$700,000 has been made by the Business to an opportunity scholarship organization that is on the Department's list of opportunity scholarship organizations, which can be found on its web site at [dced.pa.gov/ostc](http://dced.pa.gov/ostc). If the organization you wish to donate to is not yet listed, please contact them immediately to submit their application. In the case of monetary contributions, the proof of contribution must be a written acknowledgement from the organization, signed by an appropriate officer of the organization, specifying the amount of the contribution, date of the check and the date on which the contribution was received by the organization. In the case of contributions involving personal property or services, the Business must provide a letter to the Department, signed by an appropriate officer of the Business, setting forth the value of the personal property or services, and must provide a written acknowledgment from the organization, signed by an appropriate officer of the organization, acknowledging receipt of the contribution of personal property and/or services and the date on which such was received. For services donated to an organization that will not be performed until after the 60-day period, the Business must submit a copy of a letter sent by the Business to the recipient organization, dated within 60 days of the date of this letter, committing the Business to donate the services described. In either case, the contribution must be made by the Business within 60 days of the date of this letter, and proof of the contribution must be provided to the Department within 90 days of the date of this letter.

If the Business does not make its contribution within 60 days of the date of this letter, this offer of tax credits will be rescinded.

To access the second year of Opportunity Scholarship Tax Credits, the Business must submit an application to the Department between May 15, 2018 and June 30, 2018. Following the approval by the Department of the second year tax credit application, the Business should follow the same proof of

Mr. Tarpey  
Page Two  
December 11, 2017

contribution procedure outlined above to verify that the same amount of contribution was made in year two. Applications received after June 30, 2018 will be considered with all other Opportunity Scholarship Tax Credit applications for the Fiscal Year 2018-2019 allocation, which will be approved on a first-come-first-served basis. The Department cannot guarantee that second year of tax credits will be available to the Business if the second year application is submitted after June 30, 2018.

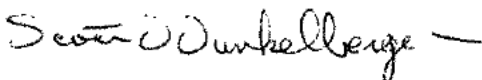
Send proof of contribution to the following address:

DCED Center for Business Financing, Tax Credit Division  
Attention: Mark Ryan  
4th Floor, Commonwealth Keystone Building  
400 North Street  
Harrisburg, PA 17120

Upon receipt of proof of contribution, the Department will notify the Department of Revenue to apply the tax credits against the following taxes: corporate net income tax, capital stock/franchise tax, bank and trust company shares tax, title insurance companies shares tax, insurance premiums tax, mutual thrift institutions tax, malt beverage tax, a tax under the insurance company law of 1921 and the personal income tax of principals of a "pass through entity." The application of tax credits approved may not exceed the tax liability of the Business for the tax year in which the contribution was made. Additionally, a tax credit not used in the tax year the contribution was made may not be carried forward or carried back and is not transferable or refundable.

I would like to thank you on behalf of the Wolf Administration for participating in the Opportunity Scholarship Tax Credit Program. If you should have any questions regarding this letter, contact Mark Ryan at [REDACTED]

Sincerely,



Scott D. Dunkelberger  
Deputy Secretary, Office of Business Financing