



**CORPORATION TAX PAYMENT/  
OVERPAYMENT CREDIT**

**This notice is to authorize the movement of Corporation tax payment/overpayment credit(s). DO NOT SUBMIT WITH TAX REPORT**

**From Assignor (holder of the payment/overpayment credit):**

Name of Owner (Individual, Partnership, Corporation, etc.)				Federal Employer Identification Number (FEIN)	
Trade Name (If other than preceding line)				Type of Tax (Sales, Corporation, etc.)	
Street Address		City	State	ZIP	Revenue ID Number

TYPE OF TAX AND IDENTIFICATION NUMBER	MONTH/YEAR OR TAX NOTICE NUMBER	AMOUNT TO BE CREDITED

**To Assignee (receiver of payment/overpayment credit):**

Name of Owner (Individual, Partnership, Corporation, etc.)				Federal Employer Identification Number (FEIN)	
Trade Name (If other than preceding line)				Type of Tax (Sales, Corporation, etc.)	
Street Address		City	State	ZIP	Revenue ID Number

TYPE OF TAX AND IDENTIFICATION NUMBER	MONTH/YEAR OR TAX NOTICE NUMBER	AMOUNT TO BE CREDITED

**For value received, the above-named assignor sells, transfers and assigns to the assignee, the payment/overpayment credit(s) listed above.**

Signed this \_\_\_\_\_ day of \_\_\_\_\_.

If Proprietorship or Partnership:

If Corporation:

Signature	Signature of Corporate Officer
Signature	Officer Title
Telephone Number	Telephone Number



# Instructions for Form REV-774

## Corporation Tax Payment/Overpayment Credit

REV-774 IN (SU) 02-24

### GENERAL INFORMATION

**Do not submit this form for the sale or reassignment of Restricted Tax Credits.** Tax questions on restricted credits previously awarded within the program or credits obtained via sale or assignment may be directed to the Department of Revenue at 717-772-3896 or [ra-rvtaxcredits@pa.gov](mailto:ra-rvtaxcredits@pa.gov).

Assignments are the transfer of available payment/overpayment 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.

**Payment/Overpayment Credits** may be used as payment of any commonwealth tax obligation administered by the Department of Revenue other than a Motor License Fund obligation.

**Assignments/Transfers** will be applied as of the date of the payment that created the payment/overpayment credit.

In the case of a **partnership assigning credit**, the signatures of all partners are required (attach a separate schedule if necessary).

**For corporations**, the signature of a corporate officer is required.

For more information, email [RA-CORP\\_ACC\\_FAX@PA.GOV](mailto:RA-CORP_ACC_FAX@PA.GOV).

**Submit forms to [RA-CORP\\_ACC\\_FAX@PA.GOV](mailto:RA-CORP_ACC_FAX@PA.GOV).**



**NOTE: DO NOT SUBMIT WITH TAX REPORT**