



***ENHANCED ENTERPRISE ZONE
TAX CREDIT PROGRAM***

**Notice of Intent (NOI)
Application
&
Guidelines**

February 2011

Table of Contents

READ THE PROGRAM GUIDELINES THOROUGHLY

REQUIRED ATTACHMENTS

- Multiple Worksite Report – If there are multiple facilities within the state, the business / organization is required to complete the Multiple Worksite Report (MWR) – BLS 3020 for the duration of the program benefits, including the twelve (12) months previous of the submission date of the Notice of Intent.
- Memorandum of Understanding (MOU) - A copy of the executed MOU between the company / organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and the Social Security Administration. **Must be electronically signed by company & DHS-USCIS.**
- Base Employees – Shall include employee name, last 4 of SSN and date hired of all current employees.
- Related Facility Employees – List of employees (same information as above) for each facility within Missouri. Sort by facility location.
- Health Insurance – Copy of employer paid health insurance benefits; include eligibility start date for new hires and % of premium paid by employer.

Missouri Department of Economic Development
BCS Finance Management
301 W. High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102-0118
Phone: 573-751-4539 Fax: 573-522-4322
www.missouridevelopment.org
E-mail: dedfin@ded.mo.gov

Program Guidelines

Section 135.950 – 135.973 RSMo.

BUSINESS ELIGIBILITY

- Located within a Missouri Enhanced Enterprise Zone.
- Meets the definition of an Enhanced Business Enterprise (see Definitions). Each Enhanced Enterprise Zone determines its own Enhanced Business Enterprises.
- The following minimum new employee and new investment requirements must be met as compared to the Base Year. These minimums must be maintained as an annual (tax period) average in order to receive state tax benefits each tax year during the benefit period.
 - The following are prohibited from receiving the state tax credits:
 - Retail trade (NAICS sectors 44 and 45)
 - Educational services (NAICS sector 61)
 - Gambling establishments (NAICS industry group 7132)
 - Food & drinking places (NAICS subsector 722)
 - Religious organizations (NAICS industry group 8131)
 - Public administration (NAICS sector 92)
 - However, notwithstanding provisions of this section to the contrary, headquarters or administrative offices of an otherwise excluded business may qualify for benefits if the offices serve a multistate territory.
 - Service industries can be eligible if a majority of their annual revenues will be derived from services provided out of state.
- **New or Expanded Business Facility** – Two (2) New Business Facility Employees AND \$100,000 New Business Facility Investment greater than the Base Year.
- **Replacement Business Facility** – Two (2) New Business Facility Employees AND \$1,000,000 New Business Facility Investment greater than the Base Year.

PROGRAM BENEFITS

State Tax Credits: Tax credits may be provided each year for five tax periods after a facility receives approval of their Notice of Intent, based on tax credits reserved for the project. The following formula is used to determine the annual amount of tax credits reserved, not to exceed the lesser of \$500,000 per project per year or:

- **New Investment Tax Credit:** .05% of New Business Facility Investment over the Base Year per year for five tax periods.
- **New Payroll Tax Credit:** 2% of New Payroll per year for five tax periods.

A company may request a proposal for one additional 5-year period for a subsequent expansion if all program and minimum new job/investment requirements are met.

For competitive, high impact (high wages, high number of jobs and/or high dollar investment) projects, the formula amount may be increased and extended to ten years at the discretion of DED, not to exceed the lesser of \$500,000 per project per year or the statutory maximum.

Local Real Property Tax Abatement: An Enhanced Business Enterprise will receive at least 50% abatement of new real property taxes on subsequent improvements to real property for a minimum of ten years. At the zone's discretion, this benefit can be increased to a maximum of 100% abatement for 25 years. No exemption shall be granted for a period more than 25 years following the date on which the original enhanced enterprise zone was designated by the department.

APPLYING – SEQUENCE OF EVENTS

Proposal & Notice of Intent

1. DED must first offer program benefits to the business in the form of a formal proposal.
2. The business then submits a Notice of Intent which must be approved by DED prior to adding new jobs or new capital investment. Notices of Intent will be accepted by DED at any time of the year and will be approved on an individual, case-by-case basis, based on compliance with all program criteria.
3. Approvals will confirm eligibility and reserve tax credits for the project. Projects relocating employees from one Missouri location to another Missouri location must obtain the endorsement of the governing body of the community from which the jobs are being relocated and include this endorsement with the Notice of Intent.

Annual Application for Tax Credits Deadline

1. The facility must file the Annual Application for Tax Credits and supporting documents each year for calculation of the facility's state tax benefits.
2. The first Annual Application for Tax Credits and supporting documents can be filed immediately following the end of Year 1 tax period (in which the Notice of Intent was approved). Failure to provide the documents within 12 months after the end of the tax period will result in the reserved tax credits being rescinded for all years approved.
3. If the minimum new job and new capital investment requirements have not been met at least one full month prior to the last day of the tax year in which the Notice of Intent is approved, then the first year of benefits can be deferred one tax period. The first year of benefits cannot be deferred past the tax year following the Notice of Intent.
4. Annual Applications for Tax Credits and supporting documents in subsequent years are due anytime within 12 months after the end of the tax period. Failure to comply with this deadline will result in the recession of tax credits.

TAX CREDITS

The tax credits can be applied to Ch. 143 – Income tax, excluding withholding tax, for tax liability in the year in which they were earned.

Claiming: To claim earned tax credits, enter the amount of the tax credit being claimed on the Missouri Form MO-TC and on the appropriate line of your state tax return.

Transferring: These tax credits may be transferred, sold or assigned. The sale price CANNOT be less than 75% of the par value of such tax credits. To transfer any part of this tax credit, you must complete Missouri Form MO-TF. Upon receipt of the MO-TF, the transferor will be notified of the remaining portion of tax credits not transferred, if any, and the transferee will be notified of the amount of tax credits transferred.

Refund: The Department of Revenue will issue a refund to the taxpayer for the amount of tax credits that exceeds the amount of the taxpayer's income tax liability.

PROGRAM RESTRICTIONS

1. The expansion, acquisition or replacement of the business facility cannot occur prior to the zone's designation date OR prior to the business filing the EEZ Notice of Intent.
2. A facility cannot earn benefits under this program if earning Rebuilding Communities, EZ (Enterprise Zone), BFC (Business Facility), Missouri Quality Jobs or Brownfield Jobs & Investment tax credits. If a facility is eligible for more than one program, the business must choose only one program.
3. Benefits cease if a facility moves from the initial qualifying address or if the company fails to create or maintain the minimum number of new jobs and investment.
4. This program has an annual calendar year cap for tax credits authorized of fourteen million dollars (\$14,000,000) until August 28, 2008. At which time the annual cap will increase to twenty four million dollars (\$24,000,000).

CERTIFICATION & E-VERIFY

Per **Section 285.530 RSMo**, any business receiving **must** enroll in the E-Verify Program. The program is designed to provide employment status information to determine the applicant's eligibility for employment. Currently an employer's participation in E-Verify is **FREE**.

The **E-Verify Program**, conducted jointly by the U.S. Citizenship and Immigration Services (USCIS) Verification Division and the Social Security Administration (SSA) is designed to provide employment status information to determine the eligibility of applicants for employment.

E-Verify program requires participating commercial employers use the automated Verification Information System (VIS) to check the SSA and the USCIS databases to verify the employment authorization of **ALL** newly hired employees.

The Memorandum of Understanding Certification certifies that your organization does not employ illegal immigrants (undocumented workers) and the information contained in the application is true, correct, and complete.

To certify that your business / organization do not employ illegal immigrants, **all applicants must:**

- Enroll in E-Verify. Currently an employer's participation in E-Verify is free. To access E-Verify website, go to: <https://e-verify.uscis.gov/enroll/>
- Check the box on the Certification confirming enrollment and participation in E-Verify
- Provide supporting documentation by including a copy of the executed Memorandum of Understanding.

MULTIPLE WORKSITE REPORT

If there are multiple facilities within the state – the company is required to complete the Multiple Worksite Report (MWR) – BLS 3020 **for the duration of the program benefits**. This process can now be completed online quarterly, so please notify the contact below to enroll in the online quarterly submissions. You can get a copy of the BLS-3020 by requesting it from the email address below.

Acquire & Submit the MWR – **BLS 3020**

Contact:

Mrs. Janette Nichols
Missouri Department of Economic Development
MERIC QCEW Supervisor,
PO Box 3150
Jefferson City, MO 65102
Phone: 573-522-2791
Email: nicholsj@bls.gov

Definitions

These are for guidance only and do not state the entire law. Refer to Section 135.950, RSMo, for the complete definition.

Base Year: The twelve (12) months preceding the date the Department of Economic Development (DED) received the Notice of Intent.

Enhanced Business Enterprise: An industry or one of an industry cluster that is either identified by DED as critical to the state's economic security and growth or will have an impact on industry cluster development as identified by the governing authority of an Enhanced Enterprise Zone and approved by DED. Retail trade (NAICS sectors 44 and 45), educational services (NAICS sector 61), gambling establishments (NAICS industry group 7132), food & drinking places (NAICS subsector 722), religious organizations (NAICS

industry group 8131) and public administration (NAICS sector 92) are prohibited from receiving the state tax credits. Service industries with 50% or less of annual revenues derived from services provided out of state are excluded as Enhanced Business Enterprises.

Existing Business Facility: Any facility in this state which was in operation by the taxpayer claiming the credit in the operation of an Enhanced Business Enterprise immediately prior to an expansion, acquisition, addition or replacement.

Expanding Business Facility: Any facility in this state which was in operation by the taxpayer within the Enhanced Enterprise Zone that will create at least 2 new jobs and \$100,000 in new investment and receives DED approval for the facility expansion.

NAICS (North American Industry Classification System): The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:

- Pays \$1,500 in wages (cash and in-kind) in a calendar quarter, or
- Has an employee in some portion of a day in each of 20 different weeks, or
- Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri, or
- Acquires and continues without interruption substantially all the business of a liable employer.

Net Monthly Rental Lease Rate: Monthly rental / lease rate paid by the taxpayer for real and tangible personal property in use at this facility (land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, but not inventories) less any monthly rental / lease rates received by the taxpayer from sub-rentals or subleases.

New Business Facility: Any facility in the state that is new to the taxpayer in the operation of an Enhanced Business Enterprise and is not a replacement facility. Such facility must have been acquired by or leased to the taxpayer after December 31, 2004, and must not have begun hiring new jobs prior to the zone's designation date or the approval date of the NOI by DED. **If the facility was acquired from another taxpayer, the operation cannot be the same or substantially similar.**

Replacement Business Facility: A facility otherwise described as 'New Business Facility', hereafter referred to in this subdivision as "new facility", which replaces another facility, hereafter referred to in this subdivision as "old facility", located within the state, which the taxpayer or a related taxpayer previously operated but discontinued operating on or before the close of the first taxable year for which the credit allowed by this section is claimed. A new facility shall be deemed to replace an old facility if the following conditions are met—

- a) The old facility was operated by the taxpayer or a related taxpayer during the taxpayer's or related taxpayer's taxable period immediately preceding the taxable year in which commencement of commercial operations occurs at the new facility; and
- b) The old facility was employed by the taxpayer or a related taxpayer in the operation of an enhanced business enterprise and the taxpayer continues the operation of the same or substantially similar enhanced business enterprise at the new facility.

Notwithstanding the preceding provisions of this subdivision, a facility shall not be considered a replacement business facility if the taxpayer's new business facility investment, as defined under "New Business Facility Investment" in these guidelines, in the new facility during the tax period for which the credits allowed in Missouri Revised Statutes, Section 135.967 are claimed exceed one million dollars and if the total number of employees at the new facility exceeds the total number of employees at the old facility by at least two.

Related Taxpayer:

- a) A corporation, partnership, trust, or association controlled by the taxpayer; or
- b) An individual, corporation, partnership, trust, or association in control of the taxpayer; or
- c) A corporation, partnership, trust or association controlled by an individual, corporation, partnership, trust or association in control of the taxpayer.

Note: "Controlled by" or "in control of" means 50% or more of ownership.

New Business Facility Employee: A person employed by the Enhanced Business Enterprise on a regular, full-time basis an average of at least 35 hours per week as well as receiving health benefits of which at least 50% is paid by the employer. Contract employees, truck drivers and rail and barge vehicle operators and other operators of rolling stock for hire shall not constitute new business facility employees.

New Business Facility Investment: The value of the real and depreciable tangible personal property of the facility's land, buildings, furniture, fixtures, machinery, equipment (excluding inventory) if owned by the taxpayer, or eight times the net annual rental rate if leased, in use by the taxpayer during the taxable year for which tax credits are being claimed. If taking the Lease option, a Lease Agreement must be submitted for each year with the Annual Application for Tax Credits and additional proof of payments if the lease / rental rate is calculated on a monthly scale (versus a set monthly amount shown in the Lease). Trucks, truck-trailers, truck semi-trailers, rail vehicles, barge vehicles, aircraft and other rolling stock for hire, track, switches, barges, bridges, tunnels and rail yards and spurs shall not constitute new investment.

New Payroll: Annual taxable salary or wages of New Business Facility Employees over the Base Year. Salaries / wages of New Business Facility Employees having the most recent hire dates will be considered New Payroll, with the exception of salaries of owners.

Taxable Wages, as defined for Box 1 on the W2 by the IRS include:

1. Total wages, bonuses (including signing bonuses), prizes, and awards paid to employees during the year.
2. Total noncash payments, including certain fringe benefits.
3. Total **tips** reported by the employee to the employer (not allocated tips).
4. Certain employee business expense reimbursements
5. The cost of **accident and health insurance** premiums for 2% or more shareholder-employees paid by an S corporation.
6. Taxable benefits from a **section 125 (cafeteria) plan**.
7. Employee contributions to an Archer MSA.
8. Employer contributions to an Archer MSA if includible in the income of the employee.
9. Employer contributions for **qualified long-term care services** to the extent that such coverage is provided through a flexible spending or similar arrangement.
10. Taxable cost of group-term life insurance in excess of \$50,000.
11. Unless excludable under *Educational assistance programs*, payments for non-job-related education expenses or for payments under a non-accountable plan. See Pub. 970.
12. The amount includible as wages because you paid your employee's share of social security and Medicare taxes. (If an employer also paid an employee's income tax withholding, they should treat the grossed-up amount of that withholding as supplemental wages and report those wages in boxes 1, 3, 5, and 7. No exceptions to this treatment apply to household or agricultural wages.)
13. Designated Roth contributions made under a section 401(k) plan or under a section 403(b) salary reduction agreement.
14. **Distributions** to an employee or former employee from a nonqualified deferred compensation plan (including a rabbi trust) or a **nongovernmental** section 457(b) plan.
15. Amounts includible in income under section 457(f) because the amounts are no longer subject to a substantial risk of forfeiture.
16. Payments to statutory employees who are subject to social security and Medicare taxes but not subject to federal income tax withholding must be shown in box 1 as other compensation.
17. Cost of current insurance protection under a **compensatory split-dollar** life insurance arrangement.
18. **Employee** contributions to a **Health Savings Account (HSA)**.
19. Employer contributions to an **HSA** if includible in the income of the employee.
20. Amounts includible in income **under a nonqualified deferred compensation plan** because of section 409A.
21. All other compensation, including certain scholarship and fellowship grants). Other compensation includes taxable amounts that you paid to your employee from which federal income tax was not withheld. You may show other compensation on a separate Form W-2.

Facility Base Employment: The greater of the number of employees located at the facility on the date of the notice of intent, or the twelve-month period prior to the date of the notice of intent; the average number of employees located at the facility, or in the event the project facility has not been in operation for a full twelve-month period, the average number of employees for the number of months the facility has been in operation prior to the date of the notice of intent.

Facility Base Payroll: The total amount of taxable wages paid by the Enhanced Business Enterprise to employees of the enhanced business enterprise located at the facility in the twelve (12) months prior to the Notice of Intent, not including the payroll of owners of the enhanced business enterprise unless the enhanced business enterprise is participating in an employee stock ownership plan.

For the purposes of calculating the benefits under this program, the amount of base payroll shall increase each year based on the consumer price index or other comparable measure, as determined by the department.

New Job: The number of employees located at the facility that exceeds the facility base employment less any decrease in the number of the employees at related facilities below the related facility base employment. No job that was created prior to the date of the notice of intent shall be deemed a new job.

Notice of Intent (NOI): A form developed by the Department of Economic Development which is completed by the enhanced business enterprise and submitted to the department which states the enhanced business enterprise's intent to hire new jobs and request benefits under such program.

Related Facility: A facility operated by the enhanced business enterprise or a related company in this state that is directly related to the operation of the project facility.

Related Facility Base Employment: The greater of –

- (a) The number of employees located at all related facilities on the date of the Notice of Intent; or
- (b) For the twelve-month period prior to the date of the notice of intent, the average number of employees located at all related facilities of the enhanced business enterprise or a related company located in this state.



ENHANCED ENTERPRISE ZONE - NOTICE OF INTENT

| TAX PERIOD OF COMPANY (Please specify if tax period is calendar or fiscal – by entering the dates of your tax period) | | | | | |
|---|-------------------------------|---------------------------|---------------------------|----------------------|----|
| Calendar | Year for tax credits to begin | Fiscal Year | Beginning | Ending | |
| Business Name | | | Federal Tax ID No. (FEIN) | MITS/Missouri ID No. | |
| Address of Project Facility | | | | | |
| City | County | Missouri | | Zip Code | |
| CONTACT INFORMATION (PLEASE PROVIDE TWO PEOPLE THAT DIRECTLY DEAL WITH TAX CREDITS FOR YOUR BUSINESS) | | | | | |
| Contact Person | | Title | | | |
| Address | | City | State | Zip Code | |
| Telephone Number | Fax Number | E-mail | | | |
| Contact Person | | Title | | | |
| Address | | City | State | Zip Code | |
| Telephone Number | Fax Number | E-mail | | | |
| OTHER FACILITY ADDRESS(es) (attach additional sheet if needed.) | | | | | |
| Headquarters Address (if different than project facility) | | City | State | Zip Code | |
| 1. Other Missouri Facility Address | | City | Zip Code | UI Account # | |
| 2. Other Missouri Facility Address | | City | Zip Code | UI Account # | |
| 3. Other Missouri Facility Address | | City | Zip Code | UI Account # | |
| Has the BLS 3020 been completed for the prior year of this Notice of Intent submission? | | | | YES | NO |
| Has the BLS 3020 been completed for each year the company is seeking tax credits? | | | | YES | NO |
| Have you certified all new employees, through E-Verify, are authorized to work in the U.S.? | | | | YES | NO |
| If not previously submitted at the proposal stage, please provide the following for our records: | | | | | |
| Executive Principals | Title | City & State of Residency | Phone Number | Email Address | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | | | | |
|--|--|--|---|--|--|--|
| TYPE OF BUSINESS | C Corp | S Corp | LLC | Sole Proprietor | Partnership | Other _____ |
| If the taxpayer is a Partnership, S-Corporation, or other entity with a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each beneficiary, partner or shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary. | | | | | | |
| Name(s) | | Social Security Numbers | | % Ownership Year End | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| | | | | % | | |
| Is this company owned 51% or more by women? | | | | YES | NO | |
| Facility's NAICS Code: | | | NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification. | | | |
| Facility Type | New to Missouri | New additional facility in Missouri | | Expansion of existing facility | Replacement of existing facility | |
| Describe the proposed project and activity(s) to be conducted at this facility (e.g. manufacturing ethanol, warehouse furniture, etc.) | | | | | | |
| Business Size in Annual Sales/Receipts (check one) | | | | | | |
| | \$0 – \$250,000 | | | \$250,000 – \$500,000 | | |
| | \$1,000,000 - \$5,000,000 | | | \$5,000,000 - \$10,000,000 | | |
| | | | | | \$10,000,000 & over | |
| Total Number of Employees at ALL Facilities in Missouri | | | Total Number of facilities located in Missouri | | | Date facility will commence operations |
| List all other federal and state programs for which this facility is applying or is currently utilizing | | | | | | |
| Current Employment (>35 hrs/wk) at the Project Facility at the NOI Submission Date (excluding owners) | | | Total Estimated Employment (>35 hrs/wk) at the end of 5 years | | | |
| | New Business Facility Real Property Purchase Investment | New Business Machine / Equipment Purchase | New Business Facility Lease Rate | New Business Machine / Equipment Lease Rate | New Business Facility Employees (>35 hrs/wk) | Average Wage |
| Year 1 | \$ | \$ | \$ | \$ | | \$ |
| Year 2 | \$ | \$ | \$ | \$ | | \$ |
| Year 3 | \$ | \$ | \$ | \$ | | \$ |
| Year 4 | \$ | \$ | \$ | \$ | | \$ |
| Year 5 | \$ | \$ | \$ | \$ | | \$ |
| Attachments | | | | | | |
| <input type="checkbox"/> List of current employees at facility where tax credits are being requested <input type="checkbox"/> List of current employees at all other project facilities within the state of Missouri (sort by facility) <input type="checkbox"/> Certification of Facility Location Form (Page 9 of this packet) <input type="checkbox"/> Complete Memorandum of Understanding (Proof of enrollment in the E-Verify Program) <input type="checkbox"/> Copy of employer provide health benefits | | | | | | |

CERTIFICATION

I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:

- The information submitted by the Company to DED in connection with the Project is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The Company hereby authorizes DED to verify such information from any source;
- Neither the Company nor any person identified in the application:
 - a) Has committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
 - b) Is delinquent with respect to any non-protested federal, state or local taxes or fees;
 - c) Has filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
 - d) Has failed to fulfill any material obligation under any other state or federal program;
- There are no pending or threatened liens, judgments, or material litigation against the Company or any person identified on the application which is likely to have a material impact on the Company's viability;
- Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
- The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
- I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.
- I certify that the applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide the Department of Economic Development documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
- I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under section 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
- I understand that if the applicant is found to have employed an unauthorized alien, applicant maybe subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
- I understand that if the applicant is found to have employed an unauthorized alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
- I attest that I have read and understand the Enhanced Enterprise Zone Tax Credit Program guidelines.
- I hereby agree to allow representatives of the Department of Economic Development access to the property and applicable records as may be necessary for the administration of this program.
- I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

I certify that I have the proper authority to execute this document on behalf of the Company and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Company, any owners or individuals engaged in the management of the Company, or other facts may result in criminal prosecution.

| | | | |
|----------------------------|-------------------|--------------|-------------|
| Applicant Signature | Print Name | Title | Date |
|----------------------------|-------------------|--------------|-------------|

Appeared before me this _____ day of _____, 20____, _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

| | | |
|-------------------------------|-------------------------------------|--------------------------------|
| State of _____ | County (or City of St. Louis) _____ | |
| Notary Public Name _____ | My Commission Expires _____ | Use Rubber Stamp in Area Below |
| Notary Public Signature _____ | | |



ENHANCED ENTERPRISE ZONE PROGRAM

CERTIFICATION OF FACILITY LOCATION

| | | | |
|--------------------------|--------|--------------------------|----------|
| Business Name | | | |
| Federal ID No. (FEIN): | | MITS/Missouri Tax ID No. | |
| Project Facility Address | | | |
| City | County | Missouri | Zip Code |

Following to be completed by Governing Authority's Representative, Not the Taxpayer

I _____, of _____, a duly authorized representative of the governing authority of the foregoing city or county, do hereby certify on this _____ day of _____ in the year _____ that the foregoing facility's address is within the _____ Enhanced Enterprise Zone and is an eligible Enhanced Business Enterprise of that zone.

The above named facility will receive a local incentive of 10 years of 50% tax abatement or _____ years of _____% tax abatement as set forth in the local governing resolution or ordinance and improvement as defined under 135.957 RSMo.

The facility is also receiving one of the following local incentives (check all that apply):

_____ TIF _____ Chapter 99 _____ Chapter 100 _____ Chapter 353 _____ No other local incentives

There are _____ years remaining on these incentives at the following percentage (%) _____. Other (please describe) _____.

Signature of Governing Authority's Authorized Representative

Appeared before me this _____ day of _____, 20____, _____ to me personally known to be the person who executed the above certification, and acknowledged and states on his/her oath to me that he/she executed the same for the purpose therein stated.

| | | |
|-------------------------|-----------------------|--------------------------------|
| State of | | County (or City of St. Louis) |
| Notary Public Name | My Commission Expires | Use Rubber Stamp in Area Below |
| Notary Public Signature | | |