



# *REBUILDING COMMUNITIES TAX CREDIT PROGRAM*

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Application & Guidelines  
September 2011

New or Relocating Business  
Existing Business

# ***REBUILDING COMMUNITIES TAX CREDIT PROGRAM***

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Missouri Department of Economic Development  
301 W. High Street, Room 770  
P.O. Box 118  
Jefferson City, MO 65102-0118  
Telephone: 573-751-4539; Fax: 573-522-4322  
[www.missouridevelopment.org](http://www.missouridevelopment.org)  
E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)

The Rebuilding Communities Tax Credit program (Section 135.535, RSMo) provides tax incentives for eligible businesses locating, relocating or expanding their business within a *Distressed Community*. Italicized words are terms that are defined in the definition section.

## BUSINESS ELIGIBILITY

- √ Business Type:
  - A **New Business** commencing operations in a *Distressed Community*;
  - A **Relocating Business** moving operations from outside a *Distressed Community* into a *Distressed Community*;
  - An **Existing Business** located within a *Distressed Community*.
- √ Have less than 100 *Employees* at **all** locations, state and nationwide, of the business at time of pre-application. Anytime after submission of pre-application the business may exceed 100 employees.
- √ Have at least 75% of all *Employees* located at *Project Facility*, and maintain at least 75% each year that tax credits are applied for.
- √ Is primarily engaged in one of the following businesses based on the facility's primary NAICS code:
  - ▶ Manufacturing (NAICS codes 31-33)
  - ▶ Biomedical (NAICS codes 621511, 621512)
  - ▶ Medical Devices (NAICS codes 339111, 339112, 339113, 339114, 339115, 339116)
  - ▶ Scientific Research (NAICS codes 541710, 541720)
  - ▶ Animal Research (NAICS code 541710, 541711, 541712)
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    - Industrial Design Services (NAICS code 541420)
    - Graphic Design Services (NAICS code 541430)
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    - Human Resources and Executive Search Consulting Services (NAICS code 541612, 561312)
    - Marketing Consulting Services (NAICS code 541613, 54190)
    - Process, Physical Distribution, and Logistics Consulting Services (NAICS code 541614)
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    - Public Relations Agencies (NAICS code 541820)
    - Veterinary Services (NAICS code 541940)
    - Physicians (except Mental Health Specialists) (NAICS code 621111)
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    - Chiropractors (NAICS code 621310)
    - Optometrists (NAICS code 621320)
    - Mental Health Practitioners (NAICS code 621330)
    - Physical, Occupational and Speech Therapists and Audiologists (NAICS code 621340)
    - Podiatrists (NAICS code 621391)
    - All Other Miscellaneous Health Practitioners (NAICS code 621399)

NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility.

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.

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## PROGRAM BENEFITS

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This program provides four various tax credits for eligible businesses with an annual cap for all tax credits per calendar year of eight million dollars (\$8,000,000). **Note:** The 25% Equipment Tax Credit is limited to \$750,000 of the \$8 million dollar cap.

*New or Relocating Businesses* may choose either the 40% Equipment Tax Credit or 40% Income Tax Credit and have the option to apply for the 1.5% Employee Tax Credit. A business may not switch between the 40% tax credits during the eligibility period.

- **40% Equipment Tax Credit:** State income tax credit based on 40% of the amount of *Funds Expended* for eligible equipment at the *Project Facility* during a calendar year. The maximum amount of credits per business is \$75,000 per year.
- **40% Income Tax Credit:** State income tax credit based on 40% of the state income tax due the first full tax year following *Commencement of Operations*. The maximum amount of credits per business is \$125,000 per year.
- **1.5% Employee Tax Credit:** Employees of an eligible business may receive a tax credit against state individual income tax equal to 1.5% of their annual gross salary (not including benefits) paid at the *Project Facility*. The business must receive one of the 40% credits each year for the employees to be eligible for this credit.

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*Existing Businesses* may earn the 25% Equipment Tax Credit.

- **25% Equipment Tax Credit:** State income tax credit based on 25% of the amount of *Funds Expended* for eligible equipment purchased during the calendar year based on the incremental increase over the average of the prior two calendar years for such equipment. Eligible businesses may request tax credits in any calendar year in which purchases exceed the average of the prior 2 calendar years. The maximum amount of credits per business is \$75,000 per year.
- An *Existing Business* that doubles the number of its *Employees* from the beginning of that calendar year, can apply for one of the 40% tax credits listed above. A business hiring employees shall have no more than one hundred employees before the addition of the new employees.

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**Eligibility Period:** The time period that a Business may request tax credits varies for each credit.

- **40% Equipment Tax Credit:** Year of *Commencement of Operations* plus three calendar years thereafter.
- **40% Income Tax Credit:** Three tax years **AFTER** *Commencement of Operations*.
- **1.5% Employee Tax Credit:** Three calendar years **AFTER** *Commencement of Operations*. (A *New or Relocating Business* must receive one of the 40% tax credits each year in order for the employees to be eligible for this credit.)
- **25% Equipment Credit:** Each calendar year, as long as the business exceeds the average equipment expenditures of the past 2 years.

Once the eligibility period expires for either of the 40% tax credits the business may then apply for the 25% Equipment Credit if all the requirements are met.

## EXPENDITURES

- The equipment must be located at the *Project Facility*\* and remain at that location during any eligibility period. DED may pursue repayment or cancellation of these tax credits for failure to meet this requirement.

\*Equipment may be located at a related facility, provided that the applicant can evidence to DED's satisfaction that it meets the following criteria:

- Employees located at the Project Facility utilize the equipment remotely, to perform the operations conducted at the Project Facility;
  - The applicant retains ownership of the equipment during the eligibility period;
  - The equipment is not the rental property of the applicant's clients or located on-site for client use during the eligibility period;
  - The related facility is also located in a distressed community;
  - The applicant has a system in place for tracking the purchase and current location of the equipment;
  - The applicant pays all property and use taxes on the equipment through the Project Facility;
- Purchases may be for new or used equipment. However, for transactions made with a *Related Party*, the cost must be documented in an objective, independent manner such as an appraisal, quote by a different vendor or other methods acceptable to DED.

### Eligible Expenditures

- Computer Equipment
  - Desktop Computers
  - Laptops
  - Hardware (example-memory, chips, motherboards)
  - Computer Peripherals (example-printers, hard drives, scanners)
- Computer Equipment Maintenance
  - Repair of Computer Equipment, defined above.
  - Preventative Maintenance (example-disk scans, defrag, virus scans, anti-virus software)
- Medical Laboratories and Equipment
- Research Laboratory Equipment
- Manufacturing Equipment
- Fiber Optic Equipment
- High-Speed Telecommunications (transmission speed exceeding 200 kbps)
- Wiring
- Software Development Expenses (analysis, design, coding & testing of software or website built specifically for business operations by a *non-related party*)

### Examples of Non-Eligible Expenditures

- Leased Equipment, unless a lease purchase (supporting documents must be submitted)
- Rental Equipment
- Labor (except software development and computer maintenance)
- Installation
- Supplies (example-disk, ink cartridges)
- Hardware Items (example-fittings, valves, nuts, bolts, screws)
- Tools
- Construction of Equipment
- Electrical Equipment (example-transformers, batteries)
- Shipping and Handling, Freight
- Sales Tax
- Interest
- Late Fees
- Telephone Equipment
- Subscriptions (example-news, software & internet)
- Building Improvements
- Computer Troubleshooting & Technical Support
- General Software (example-purchase, maintenance, upgrades)
- Any of the above eligible expenditures that are for resale
- Eligible expenditures for which tax credits under this program were previously issued

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## USE OF TAX CREDITS

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The 40% and the 25% tax credits may be used for taxes owed in the tax year the credit is earned, the previous three (3) years and in any of the five (5) years thereafter. The previous three (3) years are subject to Missouri statutes regarding the time allowed for amending a tax return.

The 40% and the 25% tax credits may offset:

- Chapter 143 – Income tax, excluding withholding tax
- Chapter 147 – Corporate franchise tax
- Chapter 148 – Bank Tax, Insurance Premium Tax, Other Financial Institution Tax

Tax credits may be sold or transferred to any entity upon notification to DED by the MO-TF form. The sale or transfer of tax credits may have federal and state tax consequences.

1.5% Employee tax credit may only be applied to Chapter 143, RSMo - state individual income taxes, only in the tax year the credit was earned.

Please consult with your tax advisor if you have any questions.

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## TAX CREDIT ACCOUNTABILITY ACT OF 2004

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The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:

- Processing tax credit applications;
- Annual reporting requirements; and,
- Penalty provisions.

### **CHANGES IN PROCESSING OF TAX CREDITS (Section 135.815, RSMo)**

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, DED will contact the Department of Revenue and Department of Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

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### **REPORTING REQUIREMENTS (Section 135.805, RSMo)**

Certain tax credit recipients are required to annually report to DED information pertaining to the project that received the tax credits. The statute requires a full year to pass after the issuance of tax credits before SB 1099 reporting requirements must be met. The earliest date that reporting may be required is June 30, 2006.

The Business Recruitment category of tax credits, which includes the Rebuilding Community Tax Credit Program, requires recipients to annually report to DED for three (3) consecutive years following the date of issuance of tax credits to DED the following information.

- Category of business by size.
- Address of the business headquarters.
- Addresses of all offices located within this state.
- Number of employees at the time of the annual update.
- Updated estimate of the number of employees projected to increase as a result of the completion of the project.
- The estimated or actual project cost.

## **PENALTY PROVISIONS (Section 135.810, RSMo)**

Failure to meet the annual reporting requirements or fraud in the application process if determined by a court, such person or entity shall be subject to penalties.

If the annual report is ninety (90) days past due, DED shall send notice by registered mail to the last known address of the person or entity who is required to complete the annual report. The notice shall inform the person or entity of the past-due report and the pending penalties and their respective deadlines.

If the annual report is six (6) months past due, DED shall notify the Department of Revenue that the taxpayer is subject to penalties because of failure to report.

Such penalties include the following:

- Failure to report for six (6) months but less than one year shall equal a penalty of two percent (2%) of the value of the tax credits issued for each month of the delinquency.  
**EXAMPLE:** Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2007. The recipient is nine (9) months delinquent and the penalty would equal 2% multiplied by \$10,000 for nine (9) months or \$1800.
- Failure to report for more than one (1) year shall equal a penalty of ten percent (10%) of the value of the credits issued for each month of the delinquency, not to exceed one hundred percent (100%) of the tax credit value.  
**EXAMPLE:** Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2008. The recipient is twenty-one (21) months delinquent and the penalty would equal 10% multiplied by \$10,000 for twenty-one (21) months or \$21,000, however, the statute limits the penalty to the amount of the tax credits, therefore, the penalty would be \$10,000.

The taxpayer shall be liable for any penalties as of December 31 of any tax year and the liability shall be due as of the filing date of the taxpayer's next income tax return.

If the taxpayer is not required to file an income tax return, the taxpayer's liability for penalties shall be due as of April 15<sup>th</sup> of each year.

The Director of the Department of Revenue shall offset any tax credits claimed on a filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed.

Any nonpayment of liability for penalties shall be subject to the same provisions of law as a liability for unpaid income taxes, including but not limited to, interest and penalty provisions.

Penalties shall remain the obligation of the person or entity obligated to complete the annual report without regard to any transfer of the credits.

## **CLOSED RECORDS (Sections 610.255 and 620.014, RSMo)**

Prior to August 28, 2004 and pursuant to Section 620.014, RSMo, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that "relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business" or as also allowed by law.

## **Certification & E-Verify**

This form certifies that your organization does not employ illegal aliens (undocumented workers)\* and that the information contained in the application is true, correct and complete.

\* In addition to certifying that your organization does not employ illegal aliens, **all applicants must:** 1) enroll in E-Verify, 2) check the box on the Certification confirming enrollment and participation in E-Verify, and 3) provide supporting documentation.

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 requires that 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.

An employer's participation in E-Verify is currently free.

To access the E-Verify website, go to: <https://www.e-verify.uscis.gov/enroll/>.

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## PROGRAM RESTRICTIONS

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**EZ, BFC, EEZ, Brownfield Restrictions, and Missouri Quality Jobs:** A business cannot earn benefits under this program if earning benefits for the same project for the same tax period of any of the following state programs: Missouri Enterprise Zone program, Enhanced Enterprise Zone program, Business Facility program, Brownfield Jobs and Investment tax credits, or Missouri Quality Jobs program. If a project is eligible for more than one program, the business must choose only one for the entire eligibility period.

**Collective Bargaining Agreement Restrictions:** A *Relocating Business* that has employees covered by a collective bargaining agreement at the existing facility shall not be eligible for either of the 40% credits or the 1.5% Employee Tax Credit if the relocation violates or terminates a collective bargaining agreement covering employees at the facility, unless the affected collective bargaining unit concurs with the move.

**NOTE:** In the event that fraudulent, falsified or erroneous information is provided to DED by the business (or its representatives), which results in the issuance of tax credits to an ineligible project, DED may pursue cancellation, revocation, or repayment of tax credits by the business and/or employees that received the credits. *A fraudulent act may also be referred for criminal prosecution.*

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## HOW TO APPLY

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**Pre-Application** is submitted to DED and is used to verify business eligibility and to determine which program benefits the business will apply for.

- ***New or Relocating Businesses*** must submit a Pre-Application during the year of *Commencement of Operations*.
- ***Existing Businesses*** must submit a Pre-Application each year.

A *New or Relocating Business* must not have commenced operations in the *Distressed Community* prior to the date the Pre-Application was received by DED. A *New or Relocating Business* may not be eligible for the higher 40% tax credits unless the Pre-Application is submitted before the date of *Commencement of Operations*.

DED will notify the business in writing after receipt of the Pre-Application, verifying whether the applicant is eligible to submit an application for tax credits, based on the information provided in the Pre-Application. Final approval for tax credits will be upon the submission and review of the application.

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### **Application Procedure**

- Credits will be issued on a first come-first served basis based on the date the application is received by DED.
- Only one application can be submitted for a calendar year. Any expenses incurred after the submission of the application **CANNOT** be applied towards the next calendar year.
- Equipment Tax Credit Applications must be received by February 15<sup>th</sup>, following the calendar year in which the tax credits are being applied for.
- Income Tax Credit Applications must be submitted 30 days prior to the Department of Revenue's deadline for submitting a tax return.

**25% - 40% Equipment Tax Credits:** Submit the application along with the following supporting documents: **Supporting Documents** must have the name of the applicant and project address as it appears on the application.

**a) Copy of the invoices for eligible expenditures:**

1. If the invoice does not clearly state what the item is, give a description and the purpose of each item. (Attach an additional sheet, if more room is needed for the description and purpose.)
2. Each product must be listed individually with a cost.

**b) Proof of payments:**

1. Payment by check
  - a) Copy of cancelled check (front and back) or
  - b) Copy of check along with bank statement showing check has cleared
2. Payment by business credit card
  - a) A copy of the credit card statement, and
  - b) Proof of payment:
    - i) Copy of a cancelled check (front and back) or
    - ii) Copy of check along with bank statement showing check has cleared
3. Payment by personal credit card
  - a) Copy of the credit card statement, and
  - b) Proof of reimbursement to the credit card owner by the business
    - i) Copy of a cancelled check (front and back) or
    - ii) Copy of check along with bank statement showing check has cleared
4. Payment by wire transfer or electronic payment
  - a) Copy of the wire transfer along with bank statement showing payment has cleared

**c) Proof of prior two years' expenditures for EXISTING BUSINESSES only:**

1. The Business' prior two years' federal tax returns and all supporting schedules to support the prior two years' expenditures.
2. A detailed summary that explains the origin of these amounts and ties the information within the tax returns directly to the reported amounts on the Equipment Tax Credit Application.

**40% Income Tax Credit:** (Based only on the income of the business.) Submit the application along with the supporting documents detailed below:

**Supporting Documents** must have the name of the applicant and project address as it appears on the application.

- The business' federal tax return and all supporting schedules.
- The business' Missouri tax return and all supporting schedules.

**1.5% Employee Tax Credit:** Submit the application along with supporting documents detailed below. A business must receive one of the 40% tax credits each year in order for the employees to be eligible for this credit.

**Supporting Documents** must have the name of the applicant and project address as it appears on the application.

- Copy of the employee W-2's.

**Certification of Alien Employment:** Section 285.025, RSMo, imposes a requirement that each applicant affirms that the eligible business employs no illegal aliens.

**Submission:** Applications will not be processed without the original, signed and notarized documents. Pre-Application and application forms can be mailed to the following address:

Missouri Department of Economic Development  
301 W. High Street, Room 770  
P.O. Box 118  
Jefferson City, MO 65102-0118  
Telephone: 573-751-4539; Fax: 573-522-4322  
[www.missouridevelopment.org](http://www.missouridevelopment.org)  
E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)

## DEFINITIONS

**Commencement of Operations:** Date that a *New or Relocating Business* begins producing products or providing services at the *Project Facility*. A *New or Relocating Business* should not commence operations in the *Distressed Community* prior to the date the Pre-Application is received by DED.

**Distressed Community:** Certain areas with a median household income under 70% of the statewide median income based on the last decennial census data. For those areas that are within specific census block groups, contact DED at 573-751-0717 to determine whether a project at a specific address is within a *Distressed Community*.

The statutory requirements to qualify as a *Distressed Community* are as follows:

- **Metro Areas:** A city within a metropolitan statistical area which has a median household income of under seventy percent of the median household income for the metropolitan statistical area, according to the last decennial census, or a United States Census Block Group or contiguous group of block groups within a metropolitan statistical area which has a population of at least two thousand five hundred and which has a median household income of under seventy percent of the median household income for the metropolitan area in Missouri, according to the last decennial census.
  - In a metropolitan statistical area, areas designated as either a federal empowerment zone; or a federal enhanced enterprise community; or a state enterprise zone originally designated before 1/1/1986, but shall not include expansions of these areas after 3/16/1988.
- **Non-Metro Area:** A city not in a metropolitan statistical area with a median household income of under seventy percent of the median household income for the non-metropolitan areas in Missouri according to the last decennial census or a Census Block Group or contiguous group of block groups which has a population of at least two thousand five hundred which has a median household income of under seventy percent of the median household income for the non-metropolitan areas of Missouri, according to the last decennial census.

**Existing Business:** An eligible business that has business operations in **any** *Distressed Community*.

**Employee:** Anyone for whom payroll taxes are paid.

**Funds Expended:** The exchange of money from the applicant to a vendor for equipment. If a purchase of equipment is made on credit, then "funds expended" occurs in the year the applicant actually makes the cash outlay.

**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.

**New Business:** An eligible business that has no business operations in **any** location state or nationwide.

**Project Facility:** A facility in a *Distressed Community* where a business conducts its operations. Equipment purchases must be located at the *Project Facility* (see page 6 for additional details). Only one *Project Facility* can exist in a *Distressed Community* due to the 75% requirement.

**Related Party:**

- 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. "Control of a corporation" shall mean ownership, directly or indirectly, of stock possessing at least fifty percent of the total combined voting power of all classes of stock entitled to vote, "control of a partnership or association" shall mean ownership of at least fifty percent of the capital or profits interest in such partnership or association, and "control of a trust" shall mean ownership, directly or indirectly, of at least fifty percent of the beneficial interest in the principal or income of such trust; ownership shall be determined as provided in Section 318 of the Internal Revenue Code of 1986, as amended; or
- d) Members of the taxpayer's family, which includes brothers and sisters (whether by the whole or half blood), spouse, ancestors, and lineal descendants of the taxpayer.

**Relocating Business:** An eligible business which moves its operations from outside Missouri or outside a *Distressed Community* into a *Distressed Community*.

## DISTRESSED COMMUNITIES

Based on “Census 2000” information, the entire city of the following, are considered a *Distressed Community*

Allenville	Downing	Homestown	Miramigoua Park	Ridgeway
Alton	East Prairie	Houston	Mount Leonard	Ritchey
Annapolis	El Dorado Springs	Howardville	Mountain Grove	Riverview
Arcola	Ellsinore	Humansville	Naylor	Rockville
Ashburn	Elmer	Ionia	Newark	Rutledge
Avilla	Elmo	Iron Mountain Lake	Newburg	Schell City
Bakersfield	Elsberry	Jennings	Newtown	Senath
Bel-Ridge	Eminence	Junction City	Normandy	Sheridan
Beverly Hills	Excelsior Estates	Kinloch	North Kansas City	Silex
Birch Tree	Fair Play	Knox City	North Lilbourn	South Greenfield
Blairstown	Fisk	Koshkonong	Northmoor	Sparta
Brimson	Foley	Lake Annette	Norwood Court	Spickard
Browning	Fountain Lakes	Lanagan	Novinger	St. Louis
Brownington	Fredericktown	Laredo	Olean	Steele
Buffalo	Gentry	Leadington	Osgood	Steelville
Bunker	Gerald	Leasburg	Pagedale	Stotts City
Burgess	Gerster	Leonard	Parkway	Sullivan
Cainsville	Glenallen	Leslie	Parma	Summersville
Caledonia	Grandin	Licking	Pascola	Sumner
Canalou	Granger	Lowry City	Penermon	Tallapoosa
Cardwell	Greencastle	Lucerne	Piedmont	Tarrants
Caruthersville	Guilford	Ludlow	Pilot Knob	Thayer
Castle Point CDP	Gunn City	Lupus	Pine Lawn	Tindall
Catron	Harris	Maplewood	Pinhook	Triplett
Clarkton	Hartville	Marlborough	Pollock	Tuesdale
Clearmont	Hartwood	Marquand	Potosi	Tuscumbia
Cobalt City	Harwood	Marston	Preston	Unionville
Coffey	Hawk Point	Mayview	Purdin	Unity Village
Crane	Hayti	McBaine	Puxico	Urbana
Cross Timbers	Hayti Heights	Metz	Queen City	Van Buren
De Soto	Haywood	Middletown	Qulin	
Denver	Hillsdale	Milan	Raymondville	
Doniphan	Hoberg	Mineral Point	Ridgely	

The following counties have specific Census Tract and Block Groups that are designated *Distressed Communities*. Contact DED at (573) 526-3285 to determine if a street address is within these areas.

Adair	Cole	Jasper	Phelps	Stoddard
Benton	Dunklin	Jefferson	Polk	Warren
Boone	Franklin	Johnson	Ripley	Washington
Buchanan	Greene	Laclede	St. Charles	Wayne
Butler	Hickory	Lincoln	St. Francois	Wright
Cape Girardeau	Howell	Nodaway	St. Louis	
Clay	Jackson	Pemiscot	Shannon	

The following areas are within a Metropolitan Statistical Area that are designated as either a federal empowerment zone, a federal enhanced enterprise community, or a state enterprise zone that was originally designated before January 1, 1986 but shall not include expansion of such state enterprise zones after March 16, 1988.

- Kansas City Federal Enhanced Enterprise Community
- St. Louis/Wellston Federal Empowerment Zone



**REBUILDING COMMUNITIES TAX CREDIT PROGRAM  
PRE-APPLICATION (SECTION 135.535, RSMo)**

**Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.**

Name of Business		Application Year	Business' Tax Year / / - / /		
Federal ID No. (FEIN)		MITS/Missouri ID No.			
<b>Location of Project Facility</b>					
Street Address		Census Tract	Block Group		
City	<b>MISSOURI</b>	Zip Code	Is the <i>Project Facility</i> located within the city limits? YES NO		
Mailing Address (if different than <i>Project Facility</i> ) City		State	Zip Code		
<b>Contact Information</b>					
Business Contact Person		Title			
Address City		State	Zip Code		
Telephone Number	Fax Number	E-mail			
Preparer Contact Person		Title			
Address City		State	Zip Code		
Telephone Number	Fax Number	E-mail			
<b>Other Facility Address(es) (attach additional sheet if needed)</b>					
Headquarters Address (if different than <i>Project Facility</i> ) City		State	Zip Code		
1. Other Facility Address		City	State	Zip Code	
2. Other Facility Address City		State	Zip Code		
<b>Type of Business (check one):</b>					
C Corp	S Corp	LLC	Sole Proprietor	Partnership	Other: _____
If the taxpayer is a Partnership, S Corporation, or other entity, which has 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.					
<b>Name(s)</b>		<b>Social Security Numbers</b>	<b>% Ownership at Year End</b>		
			%		
			%		
			%		
			%		

**Related Party** – List all Related Parties as defined in the guidelines (page 11)

<b>Related Party (Relationship)</b>	<b>Business Name</b>	<b>Address</b>	<b>% Ownership</b>	<b>Business Type</b>
			%	
			%	
			%	
			%	
			%	

**Company Description**

Facility's NAICS Code: \_\_\_\_\_  
 NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility.

Describe the Business Activity(s) to be conducted at this facility:


**Employment**

Number of current <i>Employees</i> at <i>Project Facility</i> :	
Total <i>Employees</i> at <b>all other locations</b> , state and nationwide, excluding the <i>Project Facility</i> :	
Total <i>Employees</i> for this business: (sum of the above)	
Estimated number of new jobs as a result of this project:	

**Project Type**

Type of Eligible Business	_____New	_____Relocating*	_____Existing
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**\*If a Relocating Business** --- indicate address, city and state of current business operations that will be relocated

Address City		State	Zip Code
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**Program Benefit** the business will be applying for.

<b>New or Relocating Business</b>	<b>Existing Business</b>
40% Equipment Tax Credit	25% Equipment Tax Credit
40% Income Tax Credit	
1.5% Employee Tax Credit	

Estimated project cost:	\$
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**Commencement of Operations Date:** (*New or Relocating Businesses* provide the estimated date of *Commencement of Operations* at the *Project Facility*. Existing businesses provide the original *Commencement of Operations* date.)

Are any other State or Federal programs being applied for or utilized for this project?	<b>Yes</b>	<b>No</b>
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If Yes, Identify the State and Federal programs being applied for or utilized:


## Certification

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

1. 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 and the information provided in this certification from any source;
2. Neither the Company nor, for a privately-held company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company:
  - a. Has committed a felony, is currently under indictment or charged with 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;
  - d. Has failed to fulfill any obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or, for a privately-held Company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company which is likely to have a material impact on the Company's viability;
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
6. I certify that the Company does NOT knowingly employ any person who is an unauthorized alien and that the Company 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.
7. I certify that the Company 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 Company will maintain and, upon request, provide DED documentation demonstrating Company's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify Company for this program. I understand that if the Company is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
8. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 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.
9. I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
10. I certify under penalties of perjury that the above statements, information contained herein and in any attachments hereto are complete, true, and correct to the best of my knowledge.

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		Title	
Print Name		Date	
Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ 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		





**REBUILDING COMMUNITIES TAX CREDIT PROGRAM  
EQUIPMENT TAX CREDIT APPLICATION (SECTION 135.535, RSMo)**

**Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.**

Name of Business		Application Year	Business' Tax Year / / - / /		
Federal ID No. (FEIN)		MITS/Missouri ID No.			
<b>Location of Project Facility</b>					
Street Address			Census Tract	Block Group	
City	MO	Zip Code			
Mailing Address (if different than Project Facility) City			State	Zip Code	
<b>Contact Information</b>					
Business Contact Person		Title			
Address City			State	Zip Code	
Telephone Number	Fax Number	E-mail			
Preparer Contact Person		Title			
Address City			State	Zip Code	
Telephone Number	Fax Number	E-mail			
<b>Other Facility Address(es) (attach additional sheet if needed)</b>					
Headquarters Address (if different than Project Facility) City			State	Zip Code	
1. Other Facility Address		City	State	Zip Code	
2. Other Facility Address City			State	Zip Code	
<b>Type of Business (check one):</b>					
C Corp	S Corp	LLC	Sole Proprietor	Partnership	Other: _____
If the taxpayer is a Partnership, S Corporation, or other entity, which has 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.					
<b>Name(s)</b>		<b>Social Security Numbers</b>		<b>% Ownership Year End</b>	
				%	
				%	
				%	
				%	
Facility's NAICS Code: _____ NAICS codes are assigned by the Division of Employment Security and will be used for verification of eligibility.					

Describe the Business Activity(s) to be conducted at this facility:			
<b>Employment</b>			
Number of current <i>Employees</i> at <i>Project Facility</i> :			
Total <i>Employees</i> at <b>all other locations</b> , state and nationwide, excluding the <i>Project Facility</i> :			
Total <i>Employees</i> for this business: (sum of the two above)			
Estimated number of new jobs as a result of this project:			
Estimated project cost:		\$	
<b>Commencement of Operations Date:</b> ( <i>New or Relocating Businesses</i> provide the estimated date of <i>Commencement of Operations</i> at the <i>Project Facility</i> . Existing businesses provide the original <i>Commencement of Operations</i> date.)		/ /	
<b>Program Benefit Applying For:</b>			
_____25% Equipment Tax Credits		_____40% Equipment Tax Credits	
<b>25% Equipment Tax Credit:</b> Expenditures for the previous 2 years:			
Year: _____	\$	Year _____	\$
Are any other state or federal programs being applied for or utilized for this project?		<b>Yes</b>	<b>No</b>
If yes, identify the other state or federal program being applied for or utilized:			
<b>Supporting Documents Attached (See Guidelines, pg. 8)-must be included for application to be processed</b>			
<b>Certification</b>			
I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:			
1. 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 and the information provided in this certification from any source;			
2. Neither the Company nor, for a privately-held company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company:			
a. Has committed a felony, is currently under indictment or charged with 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;			
d. Has failed to fulfill any obligation under any other state or federal program;			
3. There are no pending or threatened liens, judgments, or material litigation against the Company or, for a privately-held Company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company which is likely to have a material impact on the Company's viability;			
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;			
5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;			
6. I certify that the Company does NOT knowingly employ any person who is an unauthorized alien and that the			

Company 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.

7. I certify that the Company 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 Company will maintain and, upon request, provide DED documentation demonstrating Company's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify Company for this program. I understand that if the Company is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
8. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 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.
9. I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
10. I certify under penalties of perjury that the above statements, information contained herein and in any attachments hereto are complete, true, and correct to the best of my knowledge.

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
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Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ 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		



**REBUILDING COMMUNITIES TAX CREDIT PROGRAM  
40% INCOME TAX CREDIT APPLICATION (SECTION 135.535, RSMo)**

**Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee.**

Name of Business		Application Year	Business' Tax Year / / - / /	
Federal ID No. (FEIN)		MITS/Missouri ID No.		
<b>Location of Project Facility</b>				
Street Address			Census Tract	Block Group
City	MISSOURI	Zip Code		
Mailing Address (if different than Project Facility) City			State	Zip Code
<b>Contact Information</b>				
Business Contact Person		Title		
Address City			State	Zip Code
Telephone Number	Fax Number	E-mail		
Preparer Contact Person		Title		
Address City			State	Zip Code
Telephone Number	Fax Number	E-mail		
<b>Other Facility Address(es) (attach additional sheet if needed)</b>				
Headquarters Address (if different than Project Facility) City			State	Zip Code
1. Other Facility Address		City	State	Zip Code
2. Other Facility Address City			State	Zip Code
<b>Type of Business (check one):</b>				
C Corp	S Corp	LLC	Sole Proprietor	Partnership
Other: _____				
If the taxpayer is a Partnership, S Corporation, or other entity, which has 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.				
<b>Name(s)</b>		<b>Social Security Numbers</b>		<b>% Ownership Year End</b>
				%
				%
				%
Facility's NAICS Code: _____ (NAICS codes are assigned by the Missouri Division of Employment Security and will be used for verification of eligibility.)				

Describe the Business Activity(s) to be conducted at this facility:

**Employment**

Number of current <i>Employees at Project Facility</i> :	
Total <i>Employees at all other locations</i> , state and nationwide, excluding the <i>project facility</i> :	
Total <i>Employees</i> for this business: (sum of the above)	
Estimated number of new jobs as a result of this project:	

Are any other state or federal programs being applied for or utilized for this project?	<b>Yes</b>	<b>No</b>
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If Yes, Identify the State and Federal programs being applied for or utilized:

Estimated project cost:	\$
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<b>Commencement of Operations Date:</b> ( <i>New or Relocating Businesses</i> provide the estimated date of <i>Commencement of Operations</i> at the <i>Project Facility</i> .)	/	/
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**Supporting Documents Attached (See Guidelines, pg 9) -must be included for application to be processed**

**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 and the information provided in this certification from any source;
- Neither the Company nor, for a privately-held company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company:
  - Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;
  - Is delinquent with respect to any non-protested federal, state or local taxes or fees;
  - Has filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED;
  - Has failed to fulfill any obligation under any other state or federal program;
- There are no pending or threatened liens, judgments, or material litigation against the Company or, for a privately-held Company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company 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 Company does NOT knowingly employ any person who is an unauthorized alien and that the Company 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 Company 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 Company will maintain and, upon request, provide DED documentation demonstrating Company's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify Company for this program. I understand that if the Company is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.

8. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 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.
9. I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
10. I certify under penalties of perjury that the above statements, information contained herein and in any attachments hereto are complete, true, and correct to the best of my knowledge.

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
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Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ 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		



**REBUILDING COMMUNITIES TAX CREDIT PROGRAM  
1.5% EMPLOYEE TAX CREDIT APPLICATION (SECTION 135.535, RSMo)**

Name of Business		Application Year	Business' Tax Year / / - / /	
Federal ID No. (FEIN)		MITS/Missouri ID No.		
<b>Location of Project Facility</b>				
Street Address		City	<b>MISSOURI</b>	Zip Code
Mailing Address (if different than Project Facility) City			State	Zip Code
<b>Contact Information</b>				
Business Contact Person		Title		
Address City			State	Zip Code
Telephone Number	Fax Number	E-mail:		
Preparer Contact Person		Title		
Address City			State	Zip Code
Telephone Number	Fax Number	E-mail:		
<b>Other Facility Address(es) (attach additional sheet if needed)</b>				
Headquarters Address (if different than Project Facility) City			State	Zip Code
1. Other Facility Address		City	State	Zip Code
2. Other Facility Address City			State	Zip Code
The <i>New or Relocating Business</i> must be issued a 40% tax credit before the 1.5% Employee tax credit can be issued.				
<b>Supporting Documents Attached (See Guidelines, pg. 9) -must be included for application to be processed</b>				
<b>Certification</b>				
I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:				
<ol style="list-style-type: none"> <li>1. 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 and the information provided in this certification from any source;</li> <li>2. Neither the Company nor, for a privately-held company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company: <ol style="list-style-type: none"> <li>a. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;</li> <li>b. Is delinquent with respect to any non-protested federal, state or local taxes or fees;</li> <li>c. Has filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED;</li> </ol> </li> </ol>				

- d. Has failed to fulfill any obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or, for a privately-held Company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company which is likely to have a material impact on the Company's viability;
  4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
  5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
  6. I certify that the Company does NOT knowingly employ any person who is an unauthorized alien and that the Company 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.
  7. I certify that the Company 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 Company will maintain and, upon request, provide DED documentation demonstrating Company's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify Company for this program. I understand that if the Company is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
  8. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 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.
  9. I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
  10. I certify under penalties of perjury that the above statements, information contained here in and in any attachments hereto are complete, true, and correct to the best of my knowledge.

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
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Notary Public Embosser Seal	On this _____ day of _____, 20____, appeared _____ 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		



**REBUILDING COMMUNITIES TAX CREDIT PROGRAM  
EXISTING BUSINESS - DOUBLE EMPLOYMENT (SECTION 135.535, RSMo)**

Name of Business	Application Year
------------------	------------------

If an *Existing Business* is going to apply for a 40% tax credit, this form must be completed. Doubled Employment is based on the full calendar year average, compared to the number of *Employees* at the beginning of the calendar year. The business must maintain the doubled employment level in any year for the facility to be eligible to apply for the 40% tax credits.

Enter in the number of *Full-Time Employees* at month end.

Month	<i>Project Facility Employees</i>	<i>Other Locations Employees</i>	Month	<i>Project Facility Employees</i>	<i>Other Locations Employees</i>
December			July		
January			August		
February			September		
March			October		
April			November		
May			December		
June			<b>Average (Jan – Dec)</b>		

**Program Benefit:** Choose one of the 40% tax credits that the business will apply for. Along with this Double Employment form, submit the appropriate 40% tax credit application. See the guidelines to apply for this credit.

<b>40% Income Tax Credit</b>	<b>40% Equipment Tax Credit</b>
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**Certification**

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

1. 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 and the information provided in this certification from any source;
2. Neither the Company nor, for a privately-held company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company:
  - a. Has committed a felony, is currently under indictment or charged with 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;
  - d. Has failed to fulfill any obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or, for a privately-held Company, any individual who owns an ownership interest in the Company or is engaged in the management of the Company which is likely to have a material impact on the Company's viability;
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;

5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
6. I certify that the Company does NOT knowingly employ any person who is an unauthorized alien and that the Company 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.
7. I certify that the Company 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 Company will maintain and, upon request, provide DED documentation demonstrating Company's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify Company for this program. I understand that if the Company is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
8. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 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.
9. I will inform DED if, at any time before project completion, there is any change to any of the certifications made herein.
10. I certify under penalties of perjury that the above statements, information contained herein and in any attachments hereto are complete, true, and correct to the best of my knowledge.

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
Notary Public Embosser Seal	On this ____ day of _____, 20____, appeared _____ 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		



**MISSOURI TRANSFER FORM (MO-TF)**

The Missouri Transfer Form (MO-TF) must be used when transferring any transferable Missouri Tax Credits administered by the Missouri Department of Economic Development. You must submit a separate MO-TF form for each tax credit transfer being requested. The sale or transfer of tax credits may have income tax consequences for the assignor and assignee. Consult your tax advisor.

**ASSIGNOR**

Name of Assignor			
Federal ID No. (FEIN)	MITS/Missouri ID No.	SSN	
Contact Person		Title	
Address City		State	Zip Code
Telephone Number	Fax Number	E-mail	

**Transfer**

Tax Credit Program	Approved Tax Benefit Number:	(Office use only) - AHAP New Tax Benefit Number
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Issued For the Calendar Year \_\_\_\_\_ or Tax Year Beginning \_\_\_\_\_, Ending \_\_\_\_\_

Amount of Tax Credits Sold	Discount Rate	Sale Price
\$	%	\$
\$	%	\$
\$	%	\$

Total Amount of Credits to Be Transferred \$

**Certification**

- I certify that I am an authorized representative of the Assignor and as such am authorized to make the statement of affirmation contained herein.
- 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, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief.

Assignor Signature	Title
Print Name	Date

Notary Public Embosser Seal	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
	Notary Public Signature	
Use Rubber Stamp in Area Below		

<b>ASSIGNEE</b>							
Name of Assignee							
Federal ID No. (FEIN)		MITS/Missouri ID No.			SSN		
Contact Person				Title			
Address City						State	Zip Code
Telephone Number		Fax Number		E-mail			
<b>Assignee Type (check one)</b>							
C Corp	S Corp	LLC	Sole Proprietor	Partnership	Individual	Individual Filing a Joint Return	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. If an Individual Filing a Joint Return, list the Primary and Secondary Names and Social Security Numbers below.							
Name(s)		Social Security Numbers			% Ownership Year End		
					%		
					%		
					%		
					%		
					%		
					%		
<b>Certification</b>							
<ul style="list-style-type: none"> <li>I certify that I am an authorized representative of the Assignee and as such am authorized to make the statement of affirmation contained herein.</li> <li>I certify under penalties of perjury that the above statements, information contained in this document and attachments are complete, true, and correct to the best of my knowledge and belief.</li> </ul>							
Assignee Signature				Title			
Print Name				Date			
Notary Public Embosser Seal		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					

Mail the MO-TF Form to the appropriate address referenced below with regards to the program for which tax credits were originally issued.

Missouri Department of Economic Development P.O. Box 118, Room 770 Jefferson City, MO 65102 573-751-4539		Missouri Department of Economic Development P.O. Box 118, Room 770 Jefferson City, MO 65102 573-522-4322	
	Business Facility Tax Credits		Brownfield Remediation Tax Credit
	Certified Capital Companies (CAPCO) Tax Credits		Community Bank/CDC Tax Credit
	Enhanced Enterprise Zone Tax Credits		Dry Fire Hydrant Tax Credit
	Development Tax Credits		Historic Preservation Tax Credit - issued after 8/28/1998
	Film Production Tax Credits		Neighborhood Preservation Act
	New Enterprise Creation Act / Prolog Ventures		Transportation Development Tax Credit
	Rebuilding Communities Tax Credit		
	Seed Capital Tax Credit		
	Small Business Investment Capital Tax Credits		
	Small Business Incubator Tax Credit		
Missouri Housing Development Commission Attn: Gus Metz 3435 Broadway, Kansas City, MO 64111 816-759-6878		Missouri Development Finance Board P.O. Box 567 Jefferson City, MO 65102 573-751-8479	
	Affordable Housing Assistance (AHAP)		Bond Guaranty Tax Credit
			Infrastructure Development Funds Tax Credit