

MARYLAND CYBERSECURITY INVESTMENT INCENTIVE TAX CREDIT

APPLICATION FOR CERTIFICATION

FORM A.1 – QUALIFIED INVESTOR, INDIVIDUAL

APPLICATION FOR CERTIFICATION - TAX YEAR 201__ or for Fiscal Year Taxpayers, Tax Year _____

IMPORTANT – Because the Maryland Cybersecurity Investment Tax Credit is limited and capped, applications are accepted on a first come, first served basis. Signature(s) required

WARNING: False statements made knowingly and willfully in this tax credit application, including affidavits or other supporting documents submitted therewith, are punishable by law. All statements and documents are subject to verification.			For Internal Use Only
1. Name of Applicant			
Last Name		Suffix (Jr., Sr., III)	
First Name		Middle Name	
2. Date of Birth (mm-dd-yyyy)		3. Social Security Number	
4. Email Address			
<i>If property is to be jointly owned, complete the following duplicate items 1b through 4b:</i>			
1b. Name of Spouse (if property is to be jointly owned)			
Last Name		Suffix (Jr., Sr., III)	
First Name		Middle Name	
2b. Date of Birth (mm-dd-yyyy)		3b. Social Security Number	
4b. Email Address			
5. Mailing Address			
City	State	Postal Code	
6. Title/Occupation		7. Employer Name	
8. Business Address			
City	State	Postal Code	
9. Business Telephone (Include Area Code)			
10. Investment Amount	\$		

*Applicants should be aware that all information submitted in or accompanying an application may be subject to the provisions of the Maryland Public Information Act (Md. Code, State Government Article, Title 10, Subtitle 6, Part III) and to the provisions of Md. Code, Tax General Article, § 10-733(i).

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11. Additional Information

Has the Applicant:

- 11.1 Been convicted of a criminal offense other than a traffic violation? Yes No
- 11.2 Been a debtor in bankruptcy or insolvency proceedings? Yes No
- 11.3 Been a party to any litigation in the past two years? Yes No

Does the Applicant:

- 11.4 Owe any outstanding judgments? Yes No
- 11.5 Owe any delinquent taxes? Yes No

12. Provide the percentage of ownership in the proposed Qualified Maryland Cybersecurity Company.

Name of QMCC/Company: _____

Before the proposed acquisition of ownership _____%

After the proposed acquisition of ownership _____%

13. Oath and Signature

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and accurately lists the amount of investments during the tax year.

X _____
Applicant's Signature

Date (mm-dd-yyyy)

X _____
Spouse's Signature (if property is to be jointly owned)

Date (mm-dd-yyyy)

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INSTRUCTIONS

GENERAL INFORMATION

1. Complete appropriate Qualified Investor Form (Form A.1, A.2, or A.3).
2. Complete Qualified Maryland Cybersecurity Company ("QMCC") Form B.
3. Send complete application including appropriate investor form, QMCC Form B, and all requested documents to the Maryland Department of Commerce ("Commerce").
4. Applications should be delivered to the following address:

**Cybersecurity Investment Incentive Tax Credit
Maryland Department of Commerce
ATTN: Tax Incentives Group
World Trade Center
401 East Pratt Street – 17th Floor
Baltimore, Maryland 21202**

QMCC PRECERTIFICATION

Beginning on May 18, 2016, Commerce will accept Form B applications for companies to be pre-qualified as a QMCC. Early applications will be accepted through May 25, 2016. Precertification will occur as soon as the applications have been reviewed. Notifications will be sent out no later than June 6, 2016.

CERTIFICATION PROCESS:

Commerce will be using a two-step application procedure for the fiscal year beginning July 1, 2016.

Step 1: Beginning June 1, 2016, completed Investor applications with all attachments will be accepted at the Commerce offices located at Tax Incentives Group, Cybersecurity Investment Incentive Tax Credit, World Trade Center, 401 East Pratt Street, 17th Floor, Baltimore, MD 21202. A User Name and Reference Number will be issued within 48 hours, except applications received after June 24, 2016 will have a User Name and Reference Number issued after July 1, 2016.

Step 2: The second step of the application process will require that the User Name and Reference Number be used to electronically complete the submission beginning at 9:00 am EDT on July 1, 2016 through the website (<http://cybertaxcredit.choosemaryland.org>). Submission order of the applications will be determined by "first come, first served" based ONLY on the electronic submission of the User Name and Reference Number. No physical application can be filed for purposes of the ordering of first come, first served.

Multiple submissions by an applicant using the same user name and reference number will be considered filed at the date and time of the LAST submission. This rule is to maintain that the application procedure is as fair and equitable as possible. Any decision made by Commerce during the application process is considered final.

Applications are reviewed and approved based on the order received. At least 30 calendar days but no more than 60 calendar days prior to making a qualifying investment, the qualified investor submits a completed application to Commerce. Within 30 calendar days of receiving the application, Commerce will issue an initial tax credit certificate certifying the amount of any approved tax credits to a QMCC or offer rejection. A qualified investor has 30 days after the date Commerce issues the initial tax credit certificate to make an investment in the QMCC. Within 10 days of making the investment, the QMCC shall provide written notice with supporting documentation to Commerce. If the QMCC fails to provide notice of investment to Commerce within 40 days after the issuance of the initial tax credit certificate Commerce shall rescind the certificate. Based on the actual investment Commerce shall issue a final tax credit certificate.

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