

**MARYLAND CYBERSECURITY INVESTMENT INCENTIVE TAX CREDIT
APPLICATION FOR CERTIFICATION**

**FORM A.3 – NON SUB-CHAPTER S CORPORATION PASS-THROUGH ENTITIES
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.

For Internal Use Only

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.

1. Full Legal Name of Organization			
2. Email Address			
3. Federal Tax Identification			
4. Legal Form of Entity			
LLC	LLP	Limited Partnership	General Partnership
Trust	Other (specify):		
5. Primary Contact Person			
Last Name		Suffix (Jr., Sr., III)	
First Name		Middle Name	
Title/ Occupation			
Main Telephone (Include Area Code)			
Business Telephone (include Area Code)			
Email Address			
6. Secondary Contact Person			
Last Name		Suffix (Jr., Sr., III)	
First Name		Middle Name	
Title/ Occupation			
Main Telephone (Include Area Code)			
Business Telephone (include Area Code)			
Email Address			
7. Business Address			
City	State	Postal Code	

*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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8. Investment Amount	\$ _____
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9. Attachments - Please attach the following information to your application.

- 9.1 A certified copy of organization’s articles of incorporation, articles of organization, partnership agreements, declaration of trust, will or other organizing documents certified within the last 30 days.
- 9.2 For a corporation or limited liability company, a current certificate of good standing, having been issued within the last 30 days, from the Maryland State Department of Assessments and Taxation (only for corporations qualified or organized in the State of Maryland). For other foreign entities, file a certificate of status issued within the last 30 days from the state/ jurisdiction of organization.
- 9.3 The names and business addresses of all officers, directors, managing members, general partners, or other persons with management authority over the business of the applicant as the case may be.
- 9.4 The name, address and percentage of ownership of each person or entity who or which holds equity interests in the applicant of any class or classes that constitute five percent (5%) or more of the total equity capital of the applicant.

10. Additional Information

Has the Applicant, or any partner, director, officer, member, or principal stockholder:

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

Does the Applicant, or any partner, director, officer, member, or principal stockholder:

- 10.4 Owe any outstanding judgments? Yes No
- 10.5 Owe any delinquent taxes? Yes No

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11. 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 _____%

12. 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)

Print Name

Title

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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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