



## Maryland Job Creation Tax Credit Application for Final Certification

Page 1 of 3

### Applicant Information:

|  |               |
|--|---------------|
| 1) Business Name:  |               |
| 2) Business Address: _____<br>_____  |               |
| 3) FEIN:   | 4) UI Number: |
| 5) Type of Entity (Corp, LLC, S-Corp, etc.):                                   |               |
| 6) Business NAICS Code:  |               |
| 7) Beginning and End of Tax Year:  |               |
| 8) Total number of full-time employees at the time of application:             |               |
| 9) Total number of full-time employees in Maryland at the time of application: |               |
| 10) Total number of years in business:   |               |
| 11) Total number of years in business in Maryland:                             |               |

### Facility Information:

|                                       |                           |                                  |
|---------------------------------------|---------------------------|----------------------------------|
| 12) Facility Address: _____<br>_____  |                           |                                  |
| 13) County:                           | 14) Facility NAICS Code:  |                                  |
| 15) PFA Designation:                  |                           |                                  |
| State Enterprise Zone                 | Federal Empowerment Zone  | Inside the I-495 or I695 Beltway |
| Sustainable Community                 | Incorporated Municipality | County Designated Growth Area    |
| 16) Which best describes the project: |                           |                                  |
| New Establishment                     | Expansion                 | Relocation                       |

**Eligibility Requirements – Project & Business Activities**

|  |                          |  |                           |
|--|--------------------------|--|---------------------------|
| 17) Intent Date:   |                          | 18) Effective Date of Start-up or Expansion: |                           |
| 19) Type of activity business is “primarily engaged in” at the business facility (check all apply)   |                          |  |                           |
| <input type="checkbox"/>   | Manufacturing            | <input type="checkbox"/>                     | Forestry/Fishing          |
| <input type="checkbox"/>   | Mining                   | <input type="checkbox"/>                     | Research                  |
| <input type="checkbox"/>   | Transportation           | <input type="checkbox"/>                     | Development               |
| <input type="checkbox"/>   | Communications           | <input type="checkbox"/>                     | Testing                   |
| <input type="checkbox"/>   | Public Utility           | <input type="checkbox"/>                     | Computer Related Services |
| <input type="checkbox"/>   | Warehousing/Distribution | <input type="checkbox"/>                     | Computer Programming      |
| <input type="checkbox"/>   | Agriculture              | <input type="checkbox"/>                     | Data Processing           |
| <input type="checkbox"/> Operations of entertainment, recreation, cultural or tourism related activities in a multiuse facility located within a revitalization area, if the facility generates a minimum of 1,000 new full-time equivalent filled positions in a 24-month period. |                          |  |                           |
| 20) Description of activities performed and product produced at the facility: _____  |                          |  |                           |
| _____  |                          |  |                           |

**Eligibility Requirements – Qualified Jobs and Wage**

|  |  |     |              |
|--|--|-----|--------------|
| 21) Verify all jobs claimed below were hired after the intent date:  |  | YES | NO           |
| 22) Actual Jobs and Wage   |  |     |              |
| <b>Year Job Created</b>  |  |     | <b>Total</b> |
| <b>Qualified Positions per Year</b>  |  |     |              |
| <b>Aggregate Annual Wages (\$)</b>   |  |     |              |
| 23) All new qualified positions pay at least 120% of Maryland State Minimum Wage:  |  | YES | NO           |
| 24) All new qualified positions have been filled for at least 12 months:   |  | YES | NO           |
| 25) Provide the required information on each "qualified position" that the business wants to claim: using "Qualified Employees' List" attached to this application and available to download from our website: <a href="http://commerce.maryland.gov/fund/programs-for-businesses/job-creation-tax-credit">http://commerce.maryland.gov/fund/programs-for-businesses/job-creation-tax-credit</a> |  |     |              |

**Signature of Business Owner/Officer and Contact Information:**

*The form must be signed by an owner or officer of the business entity.*

**Collection of Personal Information:** In accordance with Executive Order 01.01.1983.18, the Department of Commerce (“Commerce”) advises you as follows: Certain personal information requested by the Department is necessary in determining your eligibility. Failure to disclose this information may result in the denial of one of these benefits or services. Availability of this information for public inspection is governed by the provisions of the Maryland Public Information Act, General Provisions Article, Sections 4-101 et seq. of the Annotated Code of Maryland. This information will be disclosed to appropriate staff of the Department and other public officials for purposes directly connected with administration of the program for which its use is intended. Such information is routinely shared with State, federal or local government agencies. You have the right to inspect, amend or correct personal records in accordance with the Maryland Public Information Act.

**Publicity:** The applicant agrees that Commerce may issue press releases and otherwise publicize information about the applicant’s employment levels before and after its qualification for the Job Creation Tax Credit.

**Employment and Wage Data:** Periodically the Office of Labor Market Analysis and Information of the Maryland Department of Labor, Licensing and Regulation (“DLLR”), in cooperation with the U. S. Department of Labor, Bureau of Labor Statistics (“BLS”), collects employment and wage data from you and other employers who conduct business in the State of Maryland. This information, collected on the Multiple Worksite Report (BLS 3020) and the Annual Refiling Survey (BLS 3023), is kept confidential and may only be used by Commerce with your written consent. Commerce is requesting disclosure of this information in order to evaluate the effectiveness of Commerce’s economic development programs and their impact on your company’s employment level.

**Consent:** I give consent to DLLR to release the information that our company provides on the BLS 3023 form and the BLS 3020 form to Commerce, solely for the purpose of evaluating the effectiveness of Commerce’s economic development programs and their impact on our company’s employment level.

**Verification:** Under penalties of perjury, I declare that the information contained in this application, to the best of my knowledge and belief, it is true, correct and complete.

\_\_\_\_\_   
Date

\_\_\_\_\_   
Signature of Owner/Officer of Company

\_\_\_\_\_   
Print Owner/Officer’s Name

\_\_\_\_\_   
Title of Officer

|                |                       |
|----------------|-----------------------|
| Contact Name:  | Contact Phone Number: |
| Contact Email: |                       |

Please return this application form to:

Mark A. Vulcan  
Program Manager, Tax Incentives  
Maryland Job Creation Tax Credit Program  
Maryland Department of Commerce  
401 East Pratt Street, 17<sup>th</sup> Floor  
Baltimore, Maryland 21202

## **Maryland Job Creation Tax Credit Instructions for Final Application**

Below are instructions for filling out the Maryland Job Creation Tax Credit (JCTC) Final Application. The instructions are guidelines. You may download the JCTC statute and regulations from the Maryland Department of Commerce's (Commerce) website at: <http://commerce.maryland.gov/fund/programs-for-businesses/job-creation-tax-credit>

### **Applicant Information:**

- 1) Provide the full legal name of the entity as it should appear on the certificate. If Maryland law requires the business entity to register with the State Department of Assessments and Taxation (SDAT), this name must be registered as a business entity in good standing. You may check the status of your business entity at: <https://egov.maryland.gov/businessexpress/entitysearch>
- 2) Provide the address of the business entity. This is the address the certificate will be mailed to unless otherwise noted on the application.
- 3) Provide the Federal Employee ID Number (FEIN).
- 4) Provide the unemployment insurance number (UI).
- 5) Provide the type of business entity, i.e. Corporation, Limited Liability Corporation, Sole Proprietorship.
- 6) Provide the North American Industrial Classification Code (NAICS) of the business entity. More information on NAICS codes can be found at: <http://www.census.gov/epcd/www/naicstab.htm>
- 7) Provide the beginning and end date of the Tax Year for which the applicant is applying for credits.
- 8) Provide the total number of full-time employees at the time of this application.
- 9) Provide the total number of full-time employees **in Maryland** at the time of this application.
- 10) Provide the total number of years in business.
- 11) Provide the total number of years in business **in Maryland**.

### **Facility Information:**

- 12) Provide the address of the facility that has created the new positions. The expansion or establishment of a business must be at a single location in the state. A single business entity may have more than one eligible location, provided that each is certified and meets the requirements of the statute.
- 13) Provide the County where the facility is located.
- 14) Provide NAICS for the facility. More information on NAICS codes can be found at: <http://www.census.gov/epcd/www/naicstab.htm>
- 15) If you are located in one or more Priority Funding Area (PFA), please check all areas that apply. If you are unsure whether your facility is in a PFA, contact Stacy Kubofcik at 410-767-4980 or Emiko Kawagoshi at 410-767-4041.
- 16) Check the best description of your project – New Establishment, Expansion or Relocation.

### **Eligibility Requirements – Project & Business Activities**

- 17) Provide the date that the business declared its intent to claim the JCTC. If you are not sure the intent date, contact Stacy Kubofcik at 410-767-4980 or Emiko Kawagoshi at 410-767-4041.
- 18) Provide the effective date of the start-up or expansion. This is the date that the business begins creating new qualified positions.

- 19) To qualify, a business must be primarily engaged in a qualified activity at the facility. This means that at least 51 percent of its business must be in one or more of the activities listed. Check all activities that apply. A business entity that is primarily engaged in business services must be located in a PFA to qualify.
- 20) Provide a written description of the activities performed and products produced at the facility.

### **Eligibility Requirements – Qualified Jobs and Wages**

- 21) Verify that all jobs claimed in the chart in Section 22 were hired after the intent date. A business may only count new qualified positions created after the intent date.
- 22) Provide the number of “new qualified positions” created by the business at the facility, the annual wages of those positions, and the year in which they were created. A qualified position is a full-time position paying at least 120 percent of the prevailing State minimum wage. The business entity must create a minimum number of qualified positions within any 24-month period (after the intent date). The minimums are: a) 60 new qualified positions; b) 25 new qualified positions in a PFA; c) 10 jobs in counties with annual average employment less than 75,000 or median household income less than two-thirds of the statewide median household income (For the current list of eligible counties, please contact Stacy Kubofcik at 410-767-4980 or Emiko Kawagoshi at 410-767-4041).
- 23) Verify that all new qualified positions pay at least 120 percent of the prevailing State minimum wage. State Minimum Wage is \$9.25/hr as of July 1, 2017, and will increase to \$10.10/hr on July 1, 2018. Businesses will have to pay at least \$11.10/hr after July 1, 2017 and \$12.12/hr after July 1, 2018.
- 24) Verify that all new qualified positions have been filled for at least 12 months.
- 25) Provide the following information for each employee that the business wants to claim: employee’s name, start date, termination date, annual salary, and last 4 digits of SSN by using “Qualified Employees’ List” available from Commerce website: <http://commerce.maryland.gov/fund/programs-for-businesses/job-creation-tax-credit>. If the qualified new employee was terminated, but the position has been backfilled by another new qualified employee, please provide the backfilled employee’s information. ***Commerce take data security seriously and protecting your data is a core priority. We recommend that you secure electric documents sent through email with a password.***

### **Signature of Business Owner/Officer and Contact Information:**

This application form must be signed by a business owner or the officer of the business. Please also provide contact information.

If you have any questions about the Maryland Job Creation Tax Credit Application for Final Certification, please contact Stacy Kubofcik at 410-767-4980 or Emiko Kawagoshi at 410-767-4041.

**Exhibit A (Collection of Statistical Data About the Applicant)**

This form is for gathering statistical data only. The information provided in this form has no bearing on the Applicant's eligibility for the tax credit applied for and will not be a part of the application approval process. Furnishing of this information is voluntary; failure to do so will have no effect on the approval of the tax credit application.

**Respondent does not wish to furnish this information: Yes No**

**If the Applicant is a business organization:**

If the Applicant is a business that is owned and controlled primarily by individuals who are identified in any of the following categories, please check all the categories that apply:

- Female
- Of Hispanic or Latino origin
- Asian
- American Indian or Alaska Native
- Black or African American
- Native Hawaiian or other Pacific Islander
- White
- Veteran

Is the Applicant a State/Federal/Other certified Minority Business Enterprise?

Yes No

If yes, please provide your:

State MBE certification number: \_\_\_\_\_

Federal 8(a)/SDB certification number: \_\_\_\_\_

Identify who the other issuer is and the other certification number: \_\_\_\_\_

Respondent is a publicly held entity or other organization not classifiable as owned by individuals of a particular gender, race, ethnicity, or veteran status: Yes No

**If the Applicant is an individual:**

Is the Applicant Female? Yes No

Is the Applicant of Hispanic or Latino origin? Yes No

Which of the following categories describes the Applicant (multiracial respondents may select all applicable racial categories):

- American Indian or Alaska Native
- Asian
- Black or African American
- Native Hawaiian or other Pacific Islander
- White

FOR DEPARTMENT USE ONLY:

Respondent Name: \_\_\_\_\_

Date: \_\_\_\_\_