

Maryland Job Creation Tax Credit Application for Final Certification

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General Information About the Applicant:

1) Business Name: _____	
2) Business Address: _____ _____	
3(a) FEIN: _____	3(b) UI Number: _____
4) Type of Entity (corp., LLC, etc.): _____	
5(a) Business NAICS Code: _____	5(b) Facility NAICS Code (if different): _____
6) Facility Address: _____ _____	

Eligibility Requirements

7) Actual Job and Wage Information:

Year			Total
Qualified Positions Per Year			
Aggregate Annual Wages (\$)			
8) All new qualified positions pay at least 150% of Federal Minimum Wage: YES NO		9) All positions have been filled for at least 12 months: YES NO	
10) Tax Year Credit will be claimed: _____			

Project Information

11) Intent Date: _____	12) Effective Date of Start-up or Expansion: _____	
13) Located in a JCTC PFA (please check all that apply):		
<input type="checkbox"/> State Enterprise Zone	<input type="checkbox"/> Federal Empowerment Zone	<input type="checkbox"/> Inside the I-495 or I-695 Beltway
<input type="checkbox"/> Sustainable Community	<input type="checkbox"/> Incorporated Municipality	<input type="checkbox"/> Growth area designated by the County for the purposes of the JCTC
14) Type of activity business is "primarily engaged in" at business facility (check all that apply)		
<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Forestry/Fishing	<input type="checkbox"/> Biotechnology
<input type="checkbox"/> Mining	<input type="checkbox"/> Research	<input type="checkbox"/> Central Financial Services
<input type="checkbox"/> Transportation	<input type="checkbox"/> Development	<input type="checkbox"/> Central Real Estate Services
<input type="checkbox"/> Communications	<input type="checkbox"/> Testing	<input type="checkbox"/> Central Insurance Services
<input type="checkbox"/> Public Utility	<input type="checkbox"/> Computer Related Services	<input type="checkbox"/> Company Headquarters
<input type="checkbox"/> Warehousing/Distribution	<input type="checkbox"/> Computer Programming	<input type="checkbox"/> Central Administrative Offices
<input type="checkbox"/> Agriculture	<input type="checkbox"/> Data Processing	<input type="checkbox"/> Business Services (JCTC PFA)
<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		
15) Description of Activities Performed and Products Produced at Facility: _____		

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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, State Government Article, Sections 10-611 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 the Department of 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 the Department of Commerce (“Commerce”) with your written consent. Commerce is requesting disclosure of this information in order to evaluate the effectiveness of Commerce 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 the Commerce economic development programs and their impact on our company’s employment level.

Verification: I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of the foregoing paper are true.

Date Signature

(Type or Print) Name and Title

Business Name

For further information contact:	
Name:	Title:
Phone: ()	Fax: ()
Email:	

Please return this form to:

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

Maryland Job Creation Tax Credit Instructions for the 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 Business and Economic Development's (Commerce) website at: <http://commerce.maryland.gov/fund/programs-for-businesses/job-creation-tax-credit>

General 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: http://sdacert3.resiusa.org/ucc-charter/CharterSearch_f.asp
- 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 and the unemployment insurance number.
- 4) Provide the type of business entity, i.e. Corporation, Limited Liability Corporation, Sole Proprietorship.
- 5) Provide the North American Industrial Classification Code (NAICS) of the business entity and if different, of the facility that will be creating the new positions. More information on NAICS codes can be found at: <http://www.census.gov/epcd/www/naicstab.htm>
- 6) Provide the address of the facility that will be creating the new positions. The expansion or establishment of a business must be at a single location in the state.

Eligibility Requirements

- 7) Provide the number of new qualified positions created by the business at the facility, annual wages of the new qualified positions and the year they were created. A qualified position is a full-time position, paying at least 150 percent of the prevailing federal 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 JCTC PFA; c) 30-59 "high wage" positions where the aggregate annual wages of the positions exceeds 60 multiplied by the State's average annual salary.
- 8) Verify that all new qualified positions pay at least 150 percent of the prevailing federal minimum wage. Federal Minimum Wage will increase to \$5.85/hr on July 25, 2007 and one year later to \$6.55 in 2008 and to \$7.25 in 2009. Businesses will have to pay at least \$8.78/hr after July 25, 2007; \$9.83 in 2008 and \$10.88 in 2009.
- 9) All positions must be filled for 12 months to qualify. Verify that all positions have been filled for at least 12 months.
- 10) Indicate the Tax Year the business will be claiming the credit.

Project Information

- 11) Provide the date that the business declared its intent to claim the JCTC. A business may only count new qualified positions created after the intent date.
- 12) Provide the effective date of the start-up or expansion. This is the date that the business began creating new qualified positions.
- 13) If you are located in one or more JCTC Priority Funding Areas (PFA), please check all areas that apply. If you are unsure if your address is in a JCTC PFA, contact Stacy Kubofcik, Tax Incentive Group, Commerce at 410-767-4980.
- 14) To qualify a business must be primarily engaged in a qualified activity at the facility. This means 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 JCTC PFA to qualify.
- 15) Provide a written description of the activities performed and products produced at the facility.

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

If Respondent is a business organization:

If Respondent is a business 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
- American Indian or Alaska Native
- Asian
- Black or African American
- Native Hawaiian or other Pacific Islander
- White
- Veteran

Is the Respondent 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.

If the Respondent is an individual:

Is the Respondent Female? Yes No
Is the Respondent of Hispanic or Latino origin? Yes No
Is the Respondent a Veteran? Yes No

Which of the following categories describes the Respondent (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: _____