Maryland Wineries and Vineyards Tax Credit

Application for Certification for TY 2015 (Or For Fiscal Year Taxpayers, TY_____)

Applications must be submitted by September 15, 2016

(PLEASE READ INSTRUCTIONS BEFORE COMPLETING THIS FORM)

Section I: General Information about the Applicant

1) Business Name: _____	
2) Business Address: _____ _____	
3) (a) FEIN:	3) (b) UI Number:
4) Beginning and End Date of Tax Year:	
5) Facility Address: _____ _____	
6) Total Number of Maryland Employees: _____	
7) Type of Business:	a. ☐ Winery: Attach a copy of the Maryland winery license OR b. ☐ Vineyard OR c. ☐ BOTH a. and b.
d. ☐ Attach proof of Good Standing.	The Business must be in Good Standing with the Maryland State Department of Assessment (SDAT) and Taxation. (This does NOT have to be an official Certificate of Good Standing, a print-out from SDAT's website showing the status is sufficient.)

Section II: The Capital Expenses Information

9) Total Qualified Expense	$_____
10) 25% of Total Qualified Expense	$_____

Section III: Report of Expenses and Supporting Documents

11) ☐ Attach Report of Expenses Form	Complete the Report of Expense Form on Page 2 of 3
12) ☐ Include Supporting Documents	Include a copy of supporting documents (Please organize supporting documents in the same order as items listed on the Report of Expenses Form)

13) Report of Expenses Form

(a)	(b)	(c)	(d)
Date of Invoice/Receipt	**Item Description**	**Category**	**Cost ($)**
Total Costs			

Collection of Personal Information: Certain financial 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. **State law requires Maryland Department of Commerce (COMMERCE) to provide to the Governor and General Assembly annual reports containing the name, address, and amount of credit approved for each individual or corporation, that law effectively makes that information available to the public.**

Publicity: The applicant agrees that the COMMERCE may issue press releases and otherwise publicize information about the applicant's qualification for the Wineries and Vineyards Tax Credit

Consent: I give consent to Maryland Labor, Licensing and Regulation 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.

Affidavit: I solemnly affirm under the penalties of perjury and upon personal knowledge that the contents of the foregoing paper are true. I also affirm that all expenses reported on this application are used for a Maryland winery or vineyard.

Date: _____ By: _____

Officer /Owner Signature

Phone: _____ _____

Name (Print) and Title

Email: _____ _____

Business Name

Whom to contact for further information:	
Name (Print):	**Title:**
Phone:	**Email:**

Please return this application form, attachments, and Exhibit A to:

Mark A. Vulcan, Esq., CPA
Program Manager, Tax Incentives
Office of Finance Programs
Maryland Department of Commerce
401 East Pratt Street, 17th Floor
Baltimore, Maryland 21202

Maryland Wineries and Vineyards Tax Credit Application Instructions

Below are instructions for filling out the Maryland Wineries and Vineyards Tax Credit Application. **ONLY APPLICATIONS POSTMARKED BY SEPTEMBER 15, 2016 WILL BE ACCEPTED.**

The instructions are guidelines. You may download the Maryland Wineries and Vineyards Tax Credit statute from the Maryland Department of Commerce's (COMMERCE) website at: http://commerce.maryland.gov/fund/programs-for-businesses/wineries-and-vineyards-tax-credit

Section I: 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://sdatcert3.resiusa.org/ucc-charter/Pages/CharterSearch/default.aspx
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 Employer ID Number (FEIN) and Unemployment Insurance (UI) Number, if applicable.
4) Provide the beginning and end date of the Tax Year for which the applicant is applying for credits. If you are a **Fiscal Year taxpayer**, you should be applying for Wineries and Vineyards capital expenses incurred in the tax year that ends in calendar year 2015.
5) Provide the address of the Maryland facility where the Maryland qualified Wineries and Vineyards capital expenses are incurred. If you have multiple Maryland facilities conducting Maryland qualified wineries and/or vineyards activities, please provide the addresses of all facilities.
6) Provide the total number of Maryland employees.
7) Indicate the type of business either winery or vineyard by checking the box. If the business is the winery, provide a copy of the Winery license issued by the Comptroller of Maryland.
8) Attach proof of Good Standing from the Maryland State Department of Assessment and Taxation (Corporations and LLC's only), if Maryland law requires the business entity to register wit SDAT. This proof does NOT have to be an official Certificate of Good Standing but may be a print-out of status from SDAT's website: http://sdatcert3.resiusa.org/ucc-charter/Pages/CharterSearch/default.aspx.

Section II: The Capital Expenses Information

9) Provide the total amount of eligible wineries and vineyards capital expenses for 2015.
10) Provide the 25% of the total qualified expenses by multiplying the total amount of eligible wineries and vineyards capital expenses by 0.25.

Section III: Report of Expenses and Supporting Document

Provide eligible wineries and vineyards capital expenses information. All supporting documents must be included for the application to be processes. **Failure to provide the Report of Expense Form and supporting documents may result in the denial of your application.**

11) Complete "Report of Expense Form"
    (a) Provide the date of the invoice or receipt.
    (b) Provide descriptions of all eligible items that appear on the invoice or receipt. All invoices or receipts must be clearly itemized.
    (c) Provide the category that corresponds to each item description.

Categories of **"Eligible"** Equipment and Materials

- Barrels
- Bins
- Bottling equipment
- Canopy management machines
- Capsuling equipment
- Chemicals
- Corkers
- Crushers
- Destemmers
- Fermenters or other recognized fermentation devices
- Fertilizer and soil amendments
- Filters
- Fruit harvesters
- Fruit plants
- Hoses
- Irrigation equipment
- Labeling equipment
- Lugs
- Mowers
- Poles
- Posts
- Presses
- Pruning equipment
- Pumps
- Refractometers
- Refrigeration equipment
- Seeders
- Soil
- Small tools
- Tanks
- Tractors
- Vats
- Weeding and spraying equipment
- Wine tanks
- Wire

(d) Provide the cost of each item excluding all ineligible expenses, and the total costs.

Ineligible expenses

- Utilities
- Labor costs
- Service costs
- Repair costs
- Maintenance costs
- Construction costs
- General supplies
- Office supplies
- Rented equipment and materials
- Cost of goods sold
- Membership and subscription fees
- Marketing and promotional expenses
- Expenses not related to wine production or a plantation of grapevines for winemaking
- Wine making additives and chemicals, i.e. fermentation nutrient, stabilizer, fining agent etc.

Note: You may substitute the report of expense form with the spreadsheet which includes same information that is required to provide on the report o expense form.

12) Provide supporting documentation such as a copy of the invoice or receipt. The invoice or receipt must clearly state the date of purchase, the name of the store or company where the purchase was made, and must be itemized. Invoices also must clearly differentiate eligible expense from ineligible expense.

Please contact Emiko Kawagoshi at 410-767-4041 / emiko.kawagoshi@maryland.gov or Mark A. Vulcan at 410-767-6438 / mark.vulcan@maryland.gov with any questions.

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:_____