



# One Maryland Tax Credit Application for Preliminary Certification

**Section I: Information about the Applicant**

1) Business Name: _____	
2) Mailing Address: _____ _____	
3) (a) FEIN: _____	3) (b) UI Number: _____
4) Type of Entity : _____	
5) (a) Business NAICS Code: _____	5) (b) Facility NAICS Code (if different): _____
6) Do you pay: <input type="checkbox"/> Income Tax <input type="checkbox"/> Insurance Premiums Tax <input type="checkbox"/> Financial Institution Franchise Tax	
7) Facility Address: _____ _____	

**Section II: Information about the Project**

8) Intent Date: _____	9) Effective Date of Start-up or Expansion: _____
10) County Project is located in: _____	
11) Located in a PFA (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 Beltways <input type="checkbox"/> Sustainable Community <input type="checkbox"/> Incorporated Municipality <input type="checkbox"/> County Designated PFA	
12) Project Commencement Date: _____	13) Project Completion Date: _____
14) Is the Project: <input type="checkbox"/> A New Facility <input type="checkbox"/> An Expansion	
15) (a) If the facility moved from within Maryland, provide the beginning and ending locations: From: _____ To: _____ (b) If the facility moved from outside Maryland, provide the former location: _____	
16) Describe the facility used in the projected: <input type="checkbox"/> New construction <input type="checkbox"/> Expansion of an existing facility <input type="checkbox"/> Purchase an existing building (see instructions) <input type="checkbox"/> Leasing a facility <input type="checkbox"/> Other: _____	
17) If the facility is being leased, how will project costs be paid? <input type="checkbox"/> Cash <input type="checkbox"/> Through the lease	



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18) If the facility is being leased, has Commerce reviewed and approved the lease costs?  YES  NO

19) Provide the projected number of jobs to be created each year and their projected aggregated annual wages.

Year						Total
Qualified Positions						
Aggregate Wages						

20) Will the projected jobs pay at least 120% of State Minimum Wage?  YES  NO

21) Describe the project and estimated project costs:

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22) Provide the total estimated eligible project costs expected to be incurred each year.

Year						Total
Eligible Project Costs						

- 23) What business activity will be primarily performed at the 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"/> Communication            | <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              |
| <input type="checkbox"/> Filmmaking               | <input type="checkbox"/> Resort                    | <input type="checkbox"/> Recreation Business            |

24) Describe the activities to be performed and/or the products made at the facility:

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## Section III: Opportunity Zone Enhancement Tax Credit Qualifications

25) The business may be eligible for enhanced tax credits under the Opportunity Zone Enhancement program. If the business answers “Yes” to all three questions, please submit an Addendum A to determine eligibility.

- (a) Is the business located in an Opportunity Zone?  YES  NO
- (b) Is the business a Qualified Opportunity Zone Business as defined in Internal Revenue Code § 1400Z-2?  
 YES  NO
- (c) Did the business receive an investment from a Qualified Opportunity Zone Fund as defined in Internal Revenue Code § 1400Z-2?  
 YES  NO

## Section VI: Release and Consent

**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 Commerce is necessary in determining your eligibility. Failure to disclose this information may result in the denial of benefits or services. Availability of this information for public inspection is governed by the provisions of the Maryland Public Information Act, General Provisions Article, §§ 4-101 *et seq.* of the Annotated Code of Maryland. This information will be disclosed to appropriate staff of Commerce 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 One Maryland Tax Credit.

**Employment and Wage Data:** Periodically, the Maryland Department of Labor (“Labor”), in cooperation with the U. S. Department 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 Labor to release the information that our company provides on the BLS 3023 form and the BLS 3020 form to Commerce, for the purpose of evaluating the effectiveness of Commerce’s economic development programs and their impact on our company’s employment level.

**Audit:** I understand that my application may be subject to a review by Commerce’s internal audit department and that additional information may be requested.

Please return this form to: Mark A. Vulcan  
Program Manager, Tax Incentives  
One Maryland Tax Credit Program  
Maryland Department of Commerce  
401 East Pratt Street, 17th Floor  
Baltimore, Maryland 21202



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**THIS FORM MUST BE SIGNED BY AN OWNER OR OFFICER OF THE BUSINESS CLAIMING THE CREDIT.**

I verify that the business applying for Certification (1) is current in all State and local tax obligations; (2) is not in default in any State or local contract; and (3) is in good standing and authorized or registered to do business in the State.

I agree that the business applying for Certification will report to Commerce the amount of credit that it claims on its tax return for each tax year that it claims any portion of the credit. I acknowledge that failure to provide the information will disqualify the business from claiming any unused amount of the credit.

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

\_\_\_\_\_   
Title

\_\_\_\_\_   
Print Name

CONTACT INFORMATION	
Name:	_____
Title:	_____
Phone Number:	_____
Email:	_____



Maryland

DEPARTMENT OF COMMERCE

# One Maryland Tax Credit Application for Preliminary Certification

## Instructions

These are the instructions for the One Maryland Tax Credit Application for Final Certification. You may download the One Maryland Tax Credit statute and regulations from our website:

<http://commerce.maryland.gov/fund/programs-for-businesses/one-maryland-tax-credit>

### Section I: Information about the Applicant

- 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 mailing address of the business entity.
- 3) Provide the Federal Employee Identification Number and Maryland 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/eos/www/naics/>
- 6) Indicate the type of tax the business entity pays.
- 7) Provide the address of the facility where the business entity will be incurring the eligible project costs and creating new positions.

### Section II: Information about the Project

- 8) Provide the date that the business declared its intent to claim the One Maryland Tax Credit. A business may only count project costs incurred and new qualified positions created after the intent date.
- 9) Provide the effective date of the start-up or expansion.
- 10) Provide the county that the project is located. The project must be in a "Tier 1 County" to qualify. Please verify with Commerce that the county your facility is located in is a Tier 1 County as this is subject to change.
- 11) The project must be located in a Priority Funding Area (PFA). Check off all areas that apply.
- 12) Provide the date that the business plans to begin the project. This includes purchasing land, beginning construction, etc. The business has 12 months from its intent date to start the project.
- 13) Provide the date that the project will be completed. A business has three years from when it begins the project to complete it.
- 14) Check if the project will be a new facility or the expansion of an existing facility.
- 15) a) If the facility is moving from one location in Maryland to another, indicate from where to where. If the business is moving from outside a Tier 1 County into a Tier 1 County, **the Secretary of Commerce must determine that the project did not have a deleterious effect on the jurisdiction the business left and if it qualifies for One Maryland.** b) If the business is moving from outside Maryland, indicate from where.
- 16) Check whether the project is a new construction, an expansion, a purchase of existing building, or a lease to an existing building. **If the eligible project costs include the purchase of an existing building, the Secretary of Commerce must determine that the building was vacant or underused prior to being purchased for that cost to qualify.**
- 17) If the business is leasing space, check if the costs will be paid out-of-pocket or through the lease.
- 18) **If the expenses will be paid through the lease, Commerce must approve the lease to determine if the costs are eligible project costs.** For more information, please contact Mark Vulcan, Program Manager, Tax Incentives, Commerce at 410-767-6438.
- 19) In the chart, provide the total number of "qualified positions" the business intends to fill at the facility each year and the annual (12 month) wages of those positions. The business must create the minimum number of jobs (10, 25 or 50 jobs) within a 24 month period.
- 20) Verify that all new qualified positions will pay at least 120 percent of the prevailing State minimum wage.



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<i>Effective date</i>	<i>State Minimum Wage</i>	<i>120% State Minimum Wage</i>
1/1/2020	\$11.00	\$13.20
1/1/2021	\$11.75	\$14.10
1/1/2022	\$12.50	\$15.00
1/1/2023	\$13.25	\$15.90
1/1/2024	\$14.00	\$16.80
1/1/2025	\$15.00	\$18.00

- 21) Provide a written description of the proposed eligible project costs.
- 22) In the chart, provide the amount of eligible project costs and the year the costs will be incurred.
- 23) 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.
- 24) Provide a written description of the activities that will be performed and products to be produced at the facility.

### **Section III: Opportunity Zone Enhancement Tax Credit Qualifications**

- 25) Please refer to the application instructions to Addendum A for additional information.

**Please submit the One Maryland Employment Affidavit with this application.**