



Maryland Job Creation Tax Credit Application for Preliminary Certification

Section I: General Information

1. Full legal name			
2. Mailing address			
3. Federal employer identification number	4. Unemployment insurance number	5. Type of entity	6. Business NAICS Code
7. Is the individual or corporation in good standing to transact in Maryland? Attach a Certificate of Status from the Department of Assessment and Taxation.			☐ Yes ☐ No

Section II: Project Information

8. Intent Date	9. Effective Date of Start-Up or Expansion																									
10. Facility address																										
11. County of facility	12. Located in a Revitalization Area? Check all that apply.																									
13. Located in Priority Funding Area (PFA)? Yes ☐ No ☐	☐ State Enterprise Zone ☐ Federal Enterprise Zone or Federal Empowerment Zone ☐ DHCH Sustainable Community ☐ Tier 1 County																									
14. Facility NAICS code																										
15. Description of activities performed at the facility:																										
16. What business activity will be primarily performed at the facility? (Check all that apply) <table border="0"> <tr> <td>☐ Manufacturing</td> <td>☐ Forestry / Fishing</td> <td>☐ Biotechnology</td> </tr> <tr> <td>☐ Mining</td> <td>☐ Research</td> <td>☐ Central Financial Services</td> </tr> <tr> <td>☐ Transportation</td> <td>☐ Development</td> <td>☐ Central Real Estate Services</td> </tr> <tr> <td>☐ Communications</td> <td>☐ Testing</td> <td>☐ Central Insurance Services</td> </tr> <tr> <td>☐ Public Utility</td> <td>☐ Computer-Related Services</td> <td>☐ Company Headquarters</td> </tr> <tr> <td>☐ Warehousing / Distribution</td> <td>☐ Computer Programming</td> <td>☐ Central Administrative Offices</td> </tr> <tr> <td>☐ Agriculture</td> <td>☐ Data Processing</td> <td>☐ Business Services (in a PFA only)</td> </tr> <tr> <td colspan="3"> ☐ Operations of entertainment, recreation, cultural or tourism related activities in a multiuse facility located within a revitalization area. Facility must create a minimum of 1,000 new full-time equivalent filled positions in a 24-month period. </td> </tr> </table>			☐ Manufacturing	☐ Forestry / Fishing	☐ Biotechnology	☐ Mining	☐ Research	☐ Central Financial Services	☐ Transportation	☐ Development	☐ Central Real Estate Services	☐ Communications	☐ Testing	☐ Central Insurance Services	☐ Public Utility	☐ Computer-Related Services	☐ Company Headquarters	☐ Warehousing / Distribution	☐ Computer Programming	☐ Central Administrative Offices	☐ Agriculture	☐ Data Processing	☐ Business Services (in a PFA only)	☐ Operations of entertainment, recreation, cultural or tourism related activities in a multiuse facility located within a revitalization area. Facility must create a minimum of 1,000 new full-time equivalent filled positions in a 24-month period.		
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Section III: Jobs and Wages

The business must create a minimum number of "qualified positions" within any 24-month period after submitting the Notice of Intent to Commerce. A "qualified position" means: full-time employment, of indefinite duration, filled for 12 months before applying for credit, and pays at least 120% of the State minimum wage for positions created before October 2021 and 150% of the State minimum wage or the prevailing wage rate for positions created on or after October 1, 2021.

17. I certify the following information is true and correct:

☐ For positions created before October 21, 2021, the position pays at least 120% of the State minimum wage.

☐ For positions created or after October 21, 2021, the position:

- ☐ (a) Pays at least 150% of the State minimum wage or the prevailing wage rate for an employee classification under § 17-201 of the State Finance and Procurement Article.
- ☐ (b) Provides career advancement training.
- ☐ (c) Affords the employee the right to collectively bargain for wages and benefits.
- ☐ (d) Provides paid leave.
- ☐ (e) Is considered covered employment for purposes of unemployment insurance benefits in accordance with Title 8 of the Labor and Employment Article.
- ☐ (f) Entitles the employee to workers' compensation in accordance with Title 9 of the Labor and Employment Article.
- ☐ (g) Offers employer-provided health insurance benefits with monthly premiums that does not exceed 8.5% of the employee's net monthly earnings.
- ☐ (h) Offers retirement benefits.

☐ Provide documentation showing the employer provides the benefits described under (b) through (h).

18. Provide the number of qualified positions to be created each year and their aggregate annual wage. Provide only those positions that will meet the requirements under question 17.						
Year						Total
Projected new jobs						
Projected aggregate payroll						

Section IV: Opportunity Zone Enhancement Tax Credit Qualifications

If the business answers "Yes" to all three questions, please fill out and file [Addendum A](#) with this application to determine eligibility the [Opportunity Zone Enhancement Program](#). See instructions on Addendum A for more information.

- | | | |
|--|------------------------------|-----------------------------|
| 19. The facility is located in an Opportunity Zone . | Yes ☐ | No ☐ |
| 20. The business entity is a Qualified Opportunity Zone Business, as defined in Article 1400Z-2 of the Internal Revenue Code. | Yes ☐ | No ☐ |
| 21. The business entity received an investment from a Qualified Opportunity Fund as defined in Article 1400Z-2 of the Internal Revenue Code. | Yes ☐ | No ☐ |

Section V: 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 the 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 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 any information that our company provides to Labor, including information on the BLS 3023 form and the BLS 3020 form, to Commerce, for the purpose of verifying and evaluating the effectiveness of the Commerce's economic development programs and their impact on our company's employment level

Under the penalties of perjury, I certify that the representations, warranties and other information contained in this application and its attachments are true, correct and complete.

_____	_____	_____	_____
Print Name	Title	Signature	Date

_____	_____	_____
Contact Name	Contact Phone Number	Contact Email address

Submit completed application to:
Tax Incentives
Office of Finance Programs
Maryland Department of Commerce
taxincentives.commerce@maryland.gov
and
abigail.mcknight@maryland.gov

Maryland Job Creation Tax Credit

Application for Preliminary Certification

INSTRUCTIONS

The Job Creation Tax Credit (JCTC) provides an income tax credit to eligible businesses activity that locate or expand in the State and create a minimum number of net new full-time positions. The credit is \$3,000 per qualified position or \$5,000 per qualified position if the business locates or expands in a revitalization area (state enterprise zone, federal empowerment zone, DHCD Sustainable Community, or Tier 1 County). The business must notify the Maryland Department of Commerce (Commerce) of its intent to seek JCTC and only those positions created after notice is given may count towards the tax credit. The business must create the minimum number of qualified positions within any 24-month period after providing notice to Commerce: 60 positions anywhere in the State; 25 jobs in a Priority Funding Area; and 10 jobs in counties with (1) annual average employment less than 75,000 or (2) median household income less than two-thirds of the statewide median household income. The list of eligible counties with a 10-position minimum is available on the [JCTC website](#).

This application is intended to determine preliminary qualification for JCTC. The application instructions are guidelines and are not intended to replace the statute and regulations of this program.

Section 1: General Information

1. Provide the full legal name of the business entity that will be creating the qualified positions. If
2. Provide the mailing address of the business entity.
3. Provide the Federal Employee Identification Number of the business entity.
4. Provide the Unemployment Insurance Number issued to the business by the Maryland Department of Labor.
5. Provide the type of business entity, including but not limited to Corporation, Limited Liability Corporation, or Sole Proprietorship.
6. Provide the North American Industrial Classification Code ([NAICS](#)) of the business entity.
7. Indicate whether the business is registered to do business with the Maryland Department of Assessment and Taxation (SDAT), and attach a copy of its Certificate of Status available on the [SDAT website](#).

Section II: Project Information

8. Provide the date when the business entity declared its intent to claim JCTC to the Maryland Department of Commerce (Commerce). A business may only count new qualified positions created after the intent date.
9. Provide the effective date of the start-up or expansion. This is the date that the business begins creating new qualified positions.
10. Provide the facility address where the new positions will be created. The expansion or establishment must be at a single location in the state. A single business entity may have more than one eligible location. Each location must meet the requirements of the statute and be certified.
11. Provide the name of the Maryland County where the facility is located.
12. Indicate whether the facility is located in a [Priority Funding Area](#) (PFA).
13. Indicate whether the facility is located in a revitalization area.
14. Provide the North American Industrial Classification Code ([NAICS](#)) to be conducted at the business facility.
15. Provide a description of all the activities to be performed at the facility.
16. Indicate the business activity to be primarily performed at the facility. Check all that apply.

Section III: Jobs and Wages

17. Indicate whether new positions to be create will meet the requirements of statute. The State minimum wage will be increasing beginning January 1, 2020:

Effective Date	State Minimum Wage	120% State Minimum Wage	150% of State Minimum Wage
1/1/2020	\$11.00	\$13.20	\$16.50
1/1/2021	\$11.75	\$14.10	\$17.63
1/1/2022	\$12.50	\$15.00	\$18.75
1/1/2023	\$13.25	\$15.90	\$19.88
1/1/2024	\$14.00	\$16.80	\$21.00
1/1/2025	\$15.00	\$18.00	\$22.50

The business must provide supporting documentation for the requirements listed under (b) through (h). Documentation includes, but is not limited to, the following:

- (b) Career advancement training: invoices for conferences, seminars, leadership programs; certifications for leaning and training courses, and tuition reimbursement policies.
- (c) Affords the employee the right to collectively bargain for wages and benefits: employee policy or manual
- (d) Provides paid leave: employee policy or manual
- (e) Is considered covered employment for purposes of unemployment insurance benefits: employee policy or manual, quarterly unemployment insurance reports filed with the Maryland Department of Labor

- (f) Entitles the employee to workers' compensation: official notice posted at the workplace
 - (g) Offers employer-provided health insurance benefits: employee policy or manual
 - (h) Offers retirement benefits: employee policy or manual
18. Provide the projected number of qualified positions and annual wages to be hired each year at the facility.

Section IV: Opportunity Zone Enhancement Tax Credit Qualifications

19. Indicate whether the facility of the business entity is located in a federally designated opportunity zone.
20. Indicate whether the business entity meets the definition of a "qualified opportunity zone business."
21. Indicate whether the business entity will receiving an investment from a "qualified opportunity fund."

Voluntary Survey

This form is for gathering statistical data only. This form will be separated from the application and the information provided in it will not be a part of the application approval process. Furnishing this information is voluntary; failure to do so will have no effect on the approval of the requested financial assistance.

Respondent does not wish to furnish this information: YES ☐ NO ☐

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. YES ☐ NO ☐

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 (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: _____
