

# Maryland Job Creation Tax Credit Application for Preliminary Certification

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## General Information about the Applicant:

|                                                   |                                                  |
|---------------------------------------------------|--------------------------------------------------|
| 1) Business Name: _____                           |                                                  |
| 2) Business Address: _____<br>_____               |                                                  |
| 3) FEIN: _____                                    | 3) UI Number: _____                              |
| 4) Type of Entity (Corp, S-Corp, LLC, etc.) _____ |                                                  |
| 5) (a) Business NAICS Code: _____                 | 5) (b) Facility NAICS Code (if different): _____ |
| 6) Facility Address: _____<br>_____               |                                                  |
| 7) County Where the Facility is Located _____     |                                                  |

## Project Information

|                                                                                                                          |                                                                                                                                                                                                                                                          |                                                   |                           |
|--------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------|
| 8) Intent Date: _____                                                                                                    |                                                                                                                                                                                                                                                          | 9) Effective Date of Start-Up or Expansion: _____ |                           |
| 10) Located in JCTC PFA (please check all that apply)                                                                    |                                                                                                                                                                                                                                                          |                                                   |                           |
| State Enterprise Zone                                                                                                    | <input type="checkbox"/>                                                                                                                                                                                                                                 | Federal Empowerment Zone                          | <input type="checkbox"/>  |
| Sustainable Community                                                                                                    | <input type="checkbox"/>                                                                                                                                                                                                                                 | Incorporated Municipality                         | <input type="checkbox"/>  |
|                                                                                                                          |                                                                                                                                                                                                                                                          | Inside the I-495 or I-695 Beltway                 | <input type="checkbox"/>  |
|                                                                                                                          |                                                                                                                                                                                                                                                          | County Designated Growth Area                     | <input type="checkbox"/>  |
| 11) Projected Job and Wage Information                                                                                   |                                                                                                                                                                                                                                                          |                                                   |                           |
| Year                                                                                                                     |                                                                                                                                                                                                                                                          |                                                   | Total                     |
| Qualified Positions<br>per Year                                                                                          |                                                                                                                                                                                                                                                          |                                                   |                           |
| Aggregate Annual<br>Wage (\$)                                                                                            |                                                                                                                                                                                                                                                          |                                                   |                           |
| 12) All Projected Jobs Pay at Least 120% of State Minimum Wage: Yes <input type="checkbox"/> No <input type="checkbox"/> |                                                                                                                                                                                                                                                          |                                                   |                           |
| 13) Type of activity business is "primarily engaged in" at a business facility (check all that 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 240month period. |                                                   |                           |
| 14) Description of Activities Performed and Products Produced at Facility: _____<br>_____                                |                                                                                                                                                                                                                                                          |                                                   |                           |

**Job Creation Tax Credit – Opportunity Zone Enhancement Tax Credit Qualifications**

15) A businesses that answers “Yes” to all three questions below, may be eligible for enhanced tax credits under the Opportunity Zone Enhancement program. If the business answers “Yes” to all three questions, please fill out and file Addendum A with this application to determine eligibility.

|    |                                                                                                                                                                                                                           |     |    |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1) | The facility is located in an Opportunity Zone:                                                                                                                                                                           | YES | NO |
| 2) | The business entity is a Qualified Opportunity Zone Business, as defined in Article 1400Z-2 of the Internal Revenue Code (see instructions on Addendum A for more information):                                           | YES | NO |
| 3) | The Qualified Opportunity Zone Business has received an investment from a Qualified Opportunity Zone Fund as defined in Article 1400Z-2 of the Internal Revenue Code (see instructions on Addendum for more information): | YES | NO |

Please click on the following link for more information:

<http://commerce.maryland.gov/fund/programs-for-businesses/opportunity-zone-enhancement-credits>

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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 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.

**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: | Email: |

Please return this form to:

Abigail McKnight  
Tax Specialist, Tax Incentives, Maryland Job Creation Tax Credit Program  
Maryland Department of Commerce  
401 E. Pratt Street, 17<sup>th</sup> floor  
Baltimore, Maryland 21202  
taxincentives.commerce@maryland.gov

September 2019

## **Maryland Job Creation Tax Credit Instructions for the Preliminary Application**

Below are instructions for filling out the Maryland Job Creation Tax Credit (JCTC) Preliminary 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>

### **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: <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 and 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, or 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. A single business entity may have more than one eligible location, provided that each is certified and meets the requirements of the statute.
- 7) Provide the County where the facility is located.

### **Project Information**

- 8) 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.
- 9) Provide the effective date of the start-up or expansion. This is the date that the business begins creating new qualified positions.
- 10) 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 Abigail McKnight, Tax Incentive Group, Department of Commerce at 410-767-7234.
- 11) In the chart, provide the number of "qualified positions" the business projects to create at the facility, the annual wages of those positions and the year in which they will be 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 JCTC 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.
- 12) Verify that all new qualified positions pay at least 120 percent of the prevailing State minimum wage.
- 13) 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.
- 14) Provide a written description of the activities performed and products produced at the facility.
- 15) Indicate "Yes" or "No" to the three questions to determine if the facility is eligible for the Opportunity Zone Enhancement tax credit.

Attach a copy of the JCTC/ One Maryland Employment Affidavit to this application.

Attach a copy of "Exhibit A (Collection of Statistical Data about the Applicant)". Exhibit A is voluntary and does not affect the eligibility of the applicant.

## **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: \_\_\_\_\_