



# ***ENHANCED ENTERPRISE ZONE TAX CREDIT PROGRAM***

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## Annual Tax Credit Application & Instructions

**SEND ORIGINAL SIGNED AND NOTARIZED COPY TO THE ADDRESS BELOW**  
**Back up documentation must be sent via email**

Missouri Department of Economic Development  
BCS Business & Community Finance  
301 W. High Street, Room 770  
P.O. Box 118  
Jefferson City, MO 65102-0118  
Phone: 573-526-0308 or 573-522-9062  
Fax: 573-522-4322  
[www.missouridevelopment.org](http://www.missouridevelopment.org)  
Email : [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)



## CHECKLIST FOR APPLYING FOR TAX CREDITS (INCLUDE WITH APPLICATION EVERY YEAR BENEFITS ARE REQUESTED)

### YEAR 1

Annual Application for Tax Credits		
Supplemental Information Form		
New Employee & New Investment Calculation Forms - (Excel Format - can be saved on CD)		
Itemized Investment List (Include Base Year & Year Filing) - (Excel Format - can be saved on CD)		
Current Employment Information (Include Base Year & Year Filing Employees & <u>Taxable Wages paid</u> )		
Copy of Health Benefits provided to Employees		
Copy of Lease (and proof of payment if lease rate is calculated monthly)		
If a Service Industry, please provide by % breakdown of sales revenue by state. Must be greater than 51% from out of state to qualify.		
YES	NO	Did the business receive property tax abatement of at least 50% for the tax year applying?
YES	NO	If leasing, did the property owner receive the property tax abatement for the tax year applying?

### YEARS 2 – 5

Annual Application for Tax Credits (Please be sure to mail the original notarized.)		
New Employee & New Investment Calculation Forms - (Excel Format - can be saved on CD)		
Itemized Investment List (Year Filing) - (Excel Format - can be saved on CD)		
Current Employment Information (Employee & <u>Taxable Wages</u> paid for Year Filing)		
Copy of Health Benefits provided to Employees [if benefits have changed from previous year(s)]		
Proof of payment if lease rate is calculated monthly		
If a Service Industry, please provide by % breakdown of sales revenue by state. Must be greater than 51% from out of state to qualify.		
YES	NO	Did the business receive property tax abatement of at least 50% for the tax year applying?
YES	NO	If leasing, did the property owner receive the property tax abatement for the tax year applying?

**If this application package contains any materials that the Company considers to be closed records pursuant to Section 620.014 RSMo, each page must be clearly marked as 'Confidential' and the Company must provide written support that releasing the information would endanger the competitiveness of the business.**



**ENHANCED ENTERPRISE ZONE - ANNUAL APPLICATION FOR TAX CREDITS**

**Tax Period of Company (Please specify if tax period is calendar or fiscal – by entering the dates of your tax period)**

<b>Calendar</b>	Year for tax credits to begin	<b>Fiscal Year</b>	Beginning	Ending
Business Name			Federal Tax ID (FEIN)	
Address of Project Facility			UI Account #	
City	County	Zip Code (9 digit)	<b>Missouri</b>	

**CONTACT INFORMATION (PLEASE PROVIDE TWO PEOPLE THAT DIRECTLY DEAL WITH TAX CREDITS FOR YOUR BUSINESS)**

Business / Facility Contact			Title	
Address		City	State	Zip Code
Telephone Number	Fax Number	E-mail		
Preparer Contact Person			Title	
Address		City	State	Zip Code
Telephone Number	Fax Number	E-mail		

**OTHER FACILITY ADDRESS(ES) (ATTACH ADDITIONAL SHEET IF NEEDED)**

Headquarters Address (if different than project facility)	City	State	Zip Code
Other Missouri Facility Address	City	Zip Code	UI Account #
Other Missouri Facility Address	City	Zip Code	UI Account #

**TYPE OF BUSINESS**

<b>C Corp</b>	<b>S Corp</b>	<b>LLC</b>	<b>Sole Proprietor</b>	<b>Partnership</b>	<b>Other _____</b>
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If the taxpayer is a Partnership, S-Corporation, or other entity with a flow through tax treatment, identify the names, social security number, and proportionate share of ownership of each beneficiary, partner or shareholder on the last day of the tax period. Aggregate proportionate percent of total ownership may not exceed 100%. Attach separate sheet if necessary.

Name(s)	\	Name(s)	% Ownership

<p>Per <b>Section 285.530 RSMo</b>, any business receiving <b>must</b> enroll in the E-Verify Program. The program is designed to provide employment status information to determine the eligibility of applicants for employment. Currently an employer's participation in E-Verify is <b>FREE</b>.</p>	<p>To access E-Verify website, go to:  <a href="https://e-verify.uscis.gov/enroll/">https://e-verify.uscis.gov/enroll/</a></p>		
	<p>Have you certified all new employees, through E-Verify, are authorized to work in the U.S.?</p>	YES	NO





**ENHANCED ENTERPRISE ZONE – SUPPLEMENTAL INFORMATION FORM (YEAR 1 ONLY)**

Business Name				Tax Year			
<b>Start Date the Expansion, Acquisition, or Replacement Occurred:</b>			<b>Commencement Date:</b>				
The Start Date is the first day that construction or expansion was began.				The Commencement Date is the date the expansion, relocation, or new facility became operational.			
<b>Facility NAICS code</b>		<b>Is the company owned 51% or more by women?</b>			YES	NO	
<b>Does the company pay 50% or more of the employee's health benefits?</b>		YES	NO	<b>If so, what Percentage?</b>	%	<b>Days worked before eligible?</b>	
<b>Describe the proposed project and / or activity to be conducted at this facility:</b>							
<b>Lease</b>							
Is this facility leased from another person(s)? (If Yes: Attach the Lease Agreement)					Yes	No	
Lease Start Date		Base Lease Rate per Month	\$	Length of Lease (years)			
<b>Purchase – Acquisition</b>							
Was this a purchase of an existing business?					YES	NO	
Was this a purchase of an existing building?					YES	NO	
Was this a new construction on an empty lot?					YES	NO	
Date title to the acquired property was transferred							
Purchase price paid for real property (and tangible personal property, excluding inventory; if applicable):					\$		
<b>Replacement Facility</b>							
Did you or a related taxpayer previously operate a facility elsewhere in Missouri that was closed as a result of this facility?					YES	NO	
If Yes:							
– Previous Location:							
– Why did it cease at this location?							
– Date of Closure:							
– Amount of Investment in use at former facility at time of closure:					\$		
Were any of the employees transferred to the new location?		YES	NO	If YES, how many?			
Were any employees dislocated due to closing the facility?		YES	NO	If YES, how many?			
If there are <u>multiple facilities within the state</u> – the business is <u>required</u> to complete a <b>Multiple Worksite Report (MWR) - BLS 3020 for each quarter beginning with the Base Year for the duration of program benefits.</b>							
<b>CONTACT INFORMATION FOR:</b> <b>MWR – BLS 3020 (ACQUIRE AND SUBMIT)</b> <b>NAICS CODE (INQUIRIES AND ASSIGNMENT)</b>				Marya Amos MERIC QCEW Supervisor Missouri Department of Economic Development PO Box 3150 Jefferson City, MO 65102 Phone: 573-751-8914 Email: <a href="mailto:amosm@states.bls.gov">amosm@states.bls.gov</a>			
Has the BLS 3020 been completed for each Quarter for the Base Year of program benefits?		YES	NO				
Has the BLS 3020 been completed for each Quarter for Tax Year(s) being applied for?		YES	NO				



Department of Economic Development

**ENHANCED ENTERPRISE ZONE**

**NEW INVESTMENT CALCULATION**

Business Name

Tax Period

Call DED Incentive Specialist for Base Year Dates

Attach a Fixed Asset or Depreciation Schedule of all real & depreciable tangible property. Do Not Include Inventory or Construction in Progress. ATTACH Lease payments if claiming Lease credit

**New Business Facility Investment**

Year Filing			Base Year		
Tax Year Ending			Base Year Ending		
<b>Base Year Total</b>		\$ -	1		\$ -
1		\$ -	2		\$ -
2		\$ -	3		\$ -
3		\$ -	4		\$ -
4		\$ -	5		\$ -
5		\$ -	6		\$ -
6		\$ -	7		\$ -
7		\$ -	8		\$ -
8		\$ -	9		\$ -
9		\$ -	10		\$ -
10		\$ -	11		\$ -
11		\$ -	12		\$ -
12		\$ -	13	<b>Total</b>	\$ -
13	<b>Lease Credit</b>	\$ -			
14	<b>Previous Years</b>	\$ -			
15	<b>Total</b>	\$ -			

  

Investment Calculation			Lease Credit Calculation		
Cumulative Investment over Base Year		\$ -	Monthly Lease Rate		\$ -
Transferred Investment		\$ -	# months	_____ to _____	
<b>New Investment</b>		\$ -	Monthly Lease Rate		\$ -
			# months	_____ to _____	
			<b>Total Lease Payments</b>		\$ -

## ELIGIBLE PAYROLL

### Taxable Wages, as defined for Box 1 on the W2 by the IRS include:

1. Total wages, bonuses (including signing bonuses), prizes, and awards paid to employees during the year.
2. Total noncash payments, including certain fringe benefits.
3. Total **tips** reported by the employee to the employer (not allocated tips).
4. Certain employee business expense reimbursements
5. The cost of **accident and health insurance** premiums for 2% or more shareholder-employees paid by an S corporation.
6. Taxable benefits from a **section 125 (cafeteria) plan**.
7. Employee contributions to an Archer MSA.
8. Employer contributions to an Archer MSA if includible in the income of the employee.
9. Employer contributions for **qualified long-term care services** to the extent that such coverage is provided through a flexible spending or similar arrangement.
10. Taxable cost of group-term life insurance in excess of \$50,000.
11. Unless excludable under *Educational assistance programs*, payments for non-job-related education expenses or for payments under a non-accountable plan. See Pub. 970.
12. The amount includible as wages because you paid your employee's share of social security and Medicare taxes. (If an employer also paid an employee's income tax withholding, they should treat the grossed-up amount of that withholding as supplemental wages and report those wages in boxes 1, 3, 5, and 7. No exceptions to this treatment apply to household or agricultural wages.)
13. Designated Roth contributions made under a section 401(k) plan or under a section 403(b) salary reduction agreement.
14. **Distributions** to an employee or former employee from a nonqualified deferred compensation plan (including a rabbi trust) or a **nongovernmental** section 457(b) plan.
15. Amounts includible in income under section 457(f) because the amounts are no longer subject to a substantial risk of forfeiture.
16. Payments to statutory employees who are subject to social security and Medicare taxes but not subject to federal income tax withholding must be shown in box 1 as other compensation.
17. Cost of current insurance protection under a **compensatory split-dollar** life insurance arrangement.
18. **Employee** contributions to a **Health Savings Account (HSA)**.
19. Employer contributions to an **HSA** if includible in the income of the employee.
20. Amounts includible in income **under a nonqualified deferred compensation plan** because of section 409A.

**Note:** All other compensation, including certain scholarship and fellowship grants). Other compensation includes taxable amounts that you paid to your employee from which federal income tax was not withheld. You may show other compensation on a separate Form W-2.



**ENHANCED ENTERPRISE ZONE  
EMPLOYEE & PAYROLL CALCULATION**

**NEW BUSINESS FACILITY EMPLOYEES  
COUNT ONLY FULL TIME EMPLOYEES**

**Year Filing                      Base Year**

<b>Business Name</b>				<b>Tax Year</b>				<b>Tax Year Ending</b>		<b>Base Year Ending</b>	
<p>Please provide an employee payroll summary sheet for the tax year being claimed AND the Base year (send base year data only in the first year). A list of employees is also required with the following data: Name (last, first) - Last 4 digits of SSN (or Employee ID) - Date Hired - Date Terminated - Position Title - Pay Rate (Salary/Hourly amounts) - Taxable Wages paid - FT or PT status - Accepted / Decline Health Insurance Benefits provided by the company.</p>											
<p><b>Call DED Incentive Specialist for Base Year</b></p>											
<p><b>ATTACH Employee Data to back up the numbers that are submitted on this form.</b></p>											
<p><b>Payroll Monthly Breakdown</b></p>											
<b>Year Filing (full time payroll only)</b>						<b>Base Year (full time payroll only)</b>					
Tax Year Ending						Base Year Ending					
1		\$	-	1		\$	-				
2		\$	-	2		\$	-				
3		\$	-	3		\$	-	<b>Total</b>		<b>Total</b>	
4		\$	-	4		\$	-	<b># of Months</b>		<b># of Months</b>	
5		\$	-	5		\$	-	<b>Average</b>		<b>Average</b>	
6		\$	-	6		\$	-	<b># of Jobs @ NOI Submission</b>			
7		\$	-	7		\$	-	<b>New Facility Employee Calculation</b>			
8		\$	-	8		\$	-	Difference between the Year filing average & Base year average employee count.			
9		\$	-	9		\$	-				
10		\$	-	10		\$	-	Decrease of the # of employees transferred or laid off from in-state facilities			
11		\$	-	11		\$	-	<b># of New Employees</b>			
12		\$	-	12		\$	-				
13	<b>Total</b>	\$	-	13	<b>Total</b>	\$	-	# of employees located at all related facilities in MO			

# INSTRUCTIONS

Call DED Incentive Specialist for Base Year Dates			
Attach a Fixed Asset or Depreciation Schedule of all real & depreciable tangible property. Do Not Include Inventory or Construction in Progress.			
New Business Facility Investment			
Year Filing		Base Year	
Tax Year Ending	3	Base Year Ending	4
Base Year Total	\$ -	1	6↓ 8↓
1	5↓	7↓	
2		\$ -	
3		\$ -	
4		\$ -	
5		\$ -	
6		\$ -	
7		\$ -	
8		\$ -	
9		\$ -	
10		\$ -	
11		\$ -	
12		\$ -	
13	Lease Credit	\$ -	
14	Previous Years	9	
15	Total	\$ -	

  

Investment Calculation	
Cumulative Investment over Base Year	\$ -
Transferred Investment	14
<b>New Investment</b>	\$ -

  

Lease Credit Calculation	
Monthly Lease Rate	10
# months _____ to _____	11
Monthly Lease Rate	12
# months _____ to _____	13
<b>Total Lease Payments</b>	\$ -

↓	References the 11 spaces below "this" cell.
	These areas will fill automatically
1	The name of the business filing for tax credit
2	The tax period (either calendar or fiscal): show dates
3	The end of the tax period the business is filing the tax credit against. (E.g. for calendar year 2012 - the tax year ending would be 12/31/2012).
4	Must call the DED Incentive Specialist for this date. Refer to guidelines for specific definition
5↓	Month of tax period. If crossing years, use mm/yy format
6↓	Month of base year. If crossing years, use mm/yy format
7↓	Total investment for this month
8↓	Investment during this month for the base year
9	Use during Years 2+ (Call Incentive Specialist for this total)
10	Monthly lease rate paid
11	Number of months this rate was paid
12	If lease rate changed during tax period, enter new lease rate.
13	Number of months new lease rate was paid
14	Any investment that was transferred from another facility to the facility of which the tax credits are being filed.

		ENHANCED ENTERPRISE ZONE		NEW BUSINESS FACILITY EMPLOYEES				
		EMPLOYEE & PAYROLL CALCULATION		COUNT ONLY FULL TIME EMPLOYEES				
Business Name		1	Tax Year	2	Year Filing		Base Year	
					Tax Year Ending	3	Base Year Ending	4
					5↓	6↓	7↓	8↓
Please provide an employee payroll summary sheet for the tax year being claimed AND the Base year (send base year data only in the first year). A list of employees is also required with the following data: Name (last, first) - Last 4 digits of SSN (or Employee ID) - Date Hired - Date Terminated - Position Title - Taxable Wages paid - FT or PT status - Accepted / Decline Health Insurance Benefits provided by the company.								
Call DED Incentive Specialist for Base Year								
ATTACH Employee Data to back up the numbers that are submitted on this form.								
Payroll Monthly Breakdown								
Year Filing (full time payroll only)				Base Year (full time payroll only)				
Tax Year Ending		3		Base Year Ending		4		
1	5↓	9↓		7↓	10↓			
2		\$ -		\$ -				
3		\$ -		\$ -		Total	0	Total 0
4		\$ -		\$ -		# of Months	11	# of Months 12
5		\$ -		\$ -		Average	0.00	Average 0.00
6		\$ -		\$ -		# of Jobs @ NOI Submission		0
7		\$ -		\$ -		New Facility Employee Calculation		
8		\$ -		\$ -		Difference between the Year filing average & Base year average employee count.		
9		\$ -		\$ -		Decrease of the # of employees transferred or laid off from in-state facilities		13
10		\$ -		\$ -		# of New Employees		
11		\$ -		\$ -		# of employees located at all related facilities in MO		14
12		\$ -		\$ -				
13	Total	\$ -		Total	\$ -			

Reference Key	
↓	References the 11 spaces below "this" cell.
	These areas will fill automatically
1	The name of the business filing for tax credit
2	The tax period (either calendar or fiscal): show dates
3	The end of the tax period the business is filing the tax credit against. (E.g. for calendar year 2012 - the tax year ending would be 12/31/2012).
4	Must call the DED Incentive Specialist for this date. Refer to guidelines for specific definition
5↓	Month of tax period. If crossing years, use mm/yy format.
6↓	Number of full time employees working at the facility as of the last day of the month.
7↓	Month of base year. If crossing years, use mm/yy format
8↓	Number of full time employees working at the facility as of the last day of the month during the base year.
9↓	Taxable payroll paid during this month (FT only) See eligible payroll definition on next page.
10↓	Taxable payroll paid during this month for the base year (full time only)
11	Number of months in the year filing (typically this will be 12; however, the first year and possibly the last year will be partial years.
12	Number of months in the base year that have employees.
13	Number of decrease in employees in other related facilities within the state of Missouri (Please refer to guidelines for definition of "related facility")
14	Total number of employees at all related facilities in the state of Missouri