

# MISSOURI AMATEUR SPORTING CONTRIBUTION TAX CREDIT PROGRAM

## APPLICATIONS AND GUIDELINES

The Missouri Amateur Sporting Contribution Tax Credits Program was passed in March of 2013 by the Missouri General Assembly, and became effective August 28, 2013. The purpose of the program is to aid in the attraction of amateur sporting events to the state of Missouri.



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## NOTICE

**The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:**

- **Processing tax credit applications;**
- **Annual reporting requirements; and,**
- **Penalty provisions.**

### **Changes in Processing of Tax Credits (Section 135.815, RSMo)**

**Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, the DED will contact the Departments of Revenue and Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.**

### **Reporting Requirements (Section 135.805, RSMo)**

**The Applicant and the Contributor are not required to submit annual reports under Section 135.800 through Section 135.830 because neither the Applicant or Contributor both apply for and receive tax credits under this Program.**

### **Closed Records (Sections 610.255 and 620.014, RSMo)**

Prior to August 28, 2004 and pursuant to Section 620.014, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that “relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business” or as also allowed by law.

### **Fee Imposed on Tax Credit Recipients (Section 620.1900, RSMo)**

The DED has the authority to charge a fee in an amount up to 2.5% of the amount of tax credits issued. The implementation of this fee is effective on all applications received by the Department (and subsequently approved) after September 7, 2005. The fee would be payable for deposit in the Economic Development Advancement Fund prior to the issuance of tax credits.

Due to the fact that the Tax Credit Applicant is different from the Tax Credit Recipient under this program, the DED declines to exercise its authority to require the 2.5% under Section 620.1900 RSMo.

**Federal Employment Authorization (Sections 285.525 to 285.555, RSMo)**

Business entities and employers are prohibited from knowingly employing, hiring, or continuing to employ illegal aliens to perform work in Missouri. Participation in a federal work authorization program which enables employers to electronically verify employment eligibility is required for all public employers and business entities receiving a state contract or grant in excess of \$5,000 or a state-administered tax credit, tax abatement, or loan from the state. Participation in a federal work authorization program is an affirmative defense to an allegation that a business entity knowingly hired an illegal alien.

A violation of the prohibition against employing illegal aliens by a business entity awarded a state-administered tax credit from the state will result in the suspension or debarment of the business entity from doing business in this state for a period of three years. A second or subsequent violation will result in the permanent suspension or debarment of the business entity from doing business in this state.

## WHAT'S THE PROCESS?

The Amateur Sporting Contribution Tax Credit Program is designed to encourage and promote the State of Missouri as a location for amateur sporting events. The steps in the application process are outlined below:

- (1) If the Applicant has submitted all required documents in an Application accurately and completely, the Contributor associated with an Application shall be issued Tax Credits, so long as there is Cap Space available in the Fiscal Year in which an Application is to be Approved;
- (2) Complete and accurate Applications shall be allocated Cap Space in the order received. If two or more Applications are received on the same day, a lottery will be used to determine the order in which Applications will be Approved;
- (3) If there is insufficient Cap Space available in a Fiscal Year for an otherwise valid Application to be Approved, the Application will be placed on Administrative Hold;
  - (A) Applications placed on Administrative Hold due to a lack of available Cap Space will not have their Issuance Fees process when the Applications are undergoing the Approval Process; any Issuance Fee payment received by the Department will be returned to the Applicant;
  - (B) If Cap Space becomes available for an Application placed on Administrative Hold prior to the Program Sunset, the Application will be Denied unless:
    1. The Applicant submits a Request for Reactivation within thirty (30) days following the date on which the Department first sent official notification; and
    2. The Applicant submits a new Issuance Fee;
  - (C) Requests for Reactivation will be processed in the order the underlying Applications were received; if two or more Applications were received on the same day the Requests for Reactivation will be processed in the order established by the lottery;
- (4) If there is only sufficient Cap Space available in a Fiscal Year for a portion of a valid Application to be processed, the Applicant must submit a new Issuance Fee to cover the portion of the award request that has sufficient Cap Space available. The remaining Cap Space will be placed on Administrative Hold and will be processed as described above;
- (5) All Applications on Administrative Hold as of the date when the Program Sunsets will be Denied.

## FREQUENTLY ASKED QUESTIONS (FAQS)

*Q: How do I claim the Tax Credits?*

A: Complete form MO-TC, available from the Department of Revenue at (573) 751-3505 or at DOR's website: [www.dor.mo.gov/tax/personal/forms](http://www.dor.mo.gov/tax/personal/forms)

*Q: Can Tax Credits be sold or transferred?*

A: Yes, Tax Credits may be sold or transferred. Please contact the Department of Revenue for details.

*Q: Must an individual Applicant apply separately for each different potential Tax Credit Recipient?*

A: Yes, this is to create a mechanism whereby individual Tax Credit Recipients can have their Tax Credits allocated according to the Process listed in the "What's the Process" Section above.

*Q: Is the Taxpayer receiving Tax Credits required to make annual reports under the Tax Credit Accountability Act?*

A: No, no one entity or individual both applies and receives tax credits under this Program. Therefore, no one is required to make annual reports under the Tax Credit Accountability Act.

*Q: Does payment of an Eligible Donation, by a Taxpayer to an Applicant, entitle the Taxpayer to Tax Credits if the Applicant submits a valid Application with all required supporting documents?*

A: No, though the Program is an entitlement program, Tax Credit awards are subject to available Cap Space and the Program Sunset. The DED will not know if a Taxpayer will be awarded Tax Credits until after an Eligible Donation has been made; therefore Taxpayers make Eligible Donations at their own risk.

The DED will not process Application Fees after all remaining Cap Space has been utilized in a given Fiscal Year. Applicants must resubmit their Application Fees if additional Cap Space becomes available, (along with a Request for Reactivation), in order to claim Tax Credits for a given Contributor.

The DED will Deny all Applications once all Cap Space has been utilized prior to the Program Sunset.

# DEFINITIONS

- a. Active Member: An organization located in the State of Missouri, which solicits and services sports events, sports organizations, and other types of sports-related activities in that community.
- b. Applicant: A Certified Sponsor or Local Organizing Committee submitting an Application Form.
- c. Application Fee: Payment from an Applicant equal to the value of the Tax Credit for which the Application is made.
- d. Certified Sponsor or Certified Sponsors: One or more Nonprofit Organizations which are Active Members of the National Association of Sports Commissions.
- e. Cap Space: The amount of the DED's \$10,000,000 issuance authority remaining for a given Fiscal Year.
- f. Contributor: a Taxpayer.
- g. DED: The Missouri Department of Economic Development
- h. Department: The Missouri Department of Economic Development.
- i. Eligible Donation: Donations received by an Applicant, from a Taxpayer, that may include the following when such donations are used solely to provide funding to attract sporting events to the State:
  - 1. Money, when supported by documents transferring funds from the Taxpayer to the Applicant;
  - 2. Publicly traded stocks and bonds; and
  - 3. Real estate valued using a valid appraisal from a 3<sup>rd</sup> party independent appraiser.
- j. Endorsing County: An Endorsing Municipality that is also a County.
- k. Endorsing Municipality or Municipalities: Any city, town, incorporated village, or county that contains a site selected by a Site Selection Organization for one or more Sporting Events.
- l. Fiscal Year: The State's Fiscal Year, running from July 1st through June 30th.
- m. Local Organizing Committee: A nonprofit corporation or its successor in interest that:
  - 1. Has been authorized by one or more certified sponsors, endorsing municipalities, or endorsing counties, acting individually or collectively, to pursue an application and bid on its or the Applicant's behalf to a Site Selection Organization regarding a bid to host one or more Sporting Events; or
  - 2. With the authorization of one or more Certified Sponsors, Endorsing Municipalities, or Endorsing Counties, Acting Individually or collectively, executes an agreement with a Site Selection Organization regarding a bid to host one or more Sporting Events.

- n. NAICS Code: North American Industry Classification System. The Federal Office of Management and Budget (OMB) adopted the NAICS as the industry classification system used by the statistical agencies of the United States. NAICS replaces the 1987 Standard Industrial Classification (SIC). The NAICS is used for classifying business establishments to assist with gathering data related to measuring productivity, unit labor costs, and the capital intensity of production, employment and other information. Missouri businesses are assigned a NAICS when the company files a "Report to Determine Liability Status" with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to determine Unemployment Tax Liability. Normally, a general business employer becomes liable for the tax and responsible for providing unemployment insurance for its workers when it:
1. Pays \$1,500 in wages (cash and in-kind) in a calendar quarter;
  2. Has an employee in some portion of a day in each of 20 different weeks;
  3. Becomes liable under the Federal Unemployment Tax Act (FUTA) and employs a worker in Missouri; or
  4. Acquires and continues without interruption substantially all the business of a liable employer.
- o. Program: The Amateur Sporting Contribution Tax Credit Program found in Section 67.3005 RSMo.
- p. Related Party: Any party:
1. Holding any financial interest in the other party (i.e. general contractor, subcontractor, vendor);
  2. Where one or more of the officers, directors, stockholders, or partners is also an officer, director, stockholder or partner of the other party;
  3. Who takes consideration in exchange for a donation; and
  4. When there exists or comes into being any side deals, agreements, contract or undertakings entered into thereby altering, amending, or canceling any of the original documents submitted to DED, except as approved by DED.
- q. Site Selection Organization: One of the following:
1. Major Amateur Organizations that promote, organize, or administer sporting games; or
  2. Major Regional, National, and International:
    - i. Sports Associations;
    - ii. Organizations that promote or organize sporting events.
- r. Sporting Event: An Amateur or Olympic Sporting Event that is competitively bid or is awarded by a Site Selection Organization. A Sporting Event may include several Sporting Events provided those sporting events are all covered under a single Support Contract.
- s. Sunset: The ending of the program as required by the Missouri Sunset Act, Section 23.253 RSMo.
- t. Tax Credit: A credit issued by the Department of Economic Development against the tax otherwise due under Chapter 143 or 148, excluding withholding tax imposed under sections 143.191 to 143.265 RSMo.
- u. Taxpayer: Any of the following individuals or entities making an Eligible Donation to an Applicant:

1. A person, firm, partner in a firm, corporation, or a shareholder in an S corporation doing business in the State of Missouri and subject to the State income tax imposed under Chapter 143;
2. A corporation subject to the annual corporation franchise tax imposed under Chapter 147;
3. An insurance company paying an annual tax on its gross premium receipt in this State;
4. Any other financial institution paying taxes to the State of Missouri or any political subdivision of this State under Chapter 148;
5. An individual subject to the State income tax imposed under Chapter 143;
6. Any charitable organization which is exempt from Federal income tax and whose Missouri unrelated business taxable income, if any, would be subject to the State income tax imposed under Chapter 143.

## KEY POINTS

- a. Tax Credits must be used for the tax year in which they are issued, or for the Taxpayer's two subsequent tax years. The credit is to be claimed against the taxes imposed pursuant to Chapter 143 RSMo and Chapter 148 RSMo, except for Sections 143.191 to 143.265 RSMo.
- b. Taxpayers may transfer, sell, or assign the credits.
- c. Tax Credits granted to a partnership or to a limited liability company taxed as a partnership shall be passed through to the partners, members or owners respectively pro rata or according to an executed agreement among the partners, members or owners documenting an alternate distribution method. Any alternative distribution agreement must accompany the Application.
- d. The assignee of the tax credits may use acquired credits to offset up to one hundred percent of the tax liabilities otherwise imposed pursuant to Chapter 143 RSMo and Chapter 148 RSMo except for Sections 143.191 to 143.265 RSMo. The assignor shall perfect such transfer by notifying the Department of Revenue in the manner required by the Department of Revenue.
- e. Certification & E-Verify: The applicant must certify that applicant does not employ illegal aliens (undocumented workers) and that the information contained in the application is true, correct, and complete.
  - In addition to certifying that applicant does not employ illegal aliens, all applicants who are business entities must: 1) enroll in E-Verify, 2) check the box on the Certification confirming enrollment and participation in E-Verify, and 3) provide supporting documentation.
  - The E-Verify Program, conducted jointly by the U.S. Citizenship and Immigration Services (USCIS) Verification Division and the Social Security Administration (SSA), is designed to provide employment status information to determine the eligibility of applicants for employment.
  - E-Verify requires that participating commercial employers use the automated Verification Information System (VIS) to check the SSA and the USCIS databases to verify the employment authorization of ALL newly hired employees.

To access the E-Verify website, go to: [www.dhs.gov/E-Verify](http://www.dhs.gov/E-Verify)

## APPLICATION

Thank you for your interest in the Amateur Sporting Contribution Tax Credit Program! The Application Form must be submitted along with the other items in the Application Checklist included in this booklet. Follow the instructions on the next few pages to complete your Application for the Amateur Sporting Contribution Tax Credit Program.

The DED will notify you if there is insufficient Cap Space available to allow for the issuance of tax credits during the current Fiscal Year, or if there are any other issues involving your Application. If your Application is accurate and complete, the DED will immediately process your Application Fee and will issue Tax Credits when Cap Space becomes available.

Please note, if you as an Applicant will have multiple Taxpayers making Eligible Donations, you must submit a different Application for each Taxpayer.

Send all your application materials to:

Missouri Department of Economic Development  
Amateur Sporting Contribution Tax Credit Program  
301 West High Street, Room 770  
P.O. Box 118  
Jefferson City, MO 65102

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**MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT  
AMATEUR SPORTING TAX CREDIT PROGRAM**

**APPLICATION CHECKLIST**

- The Application Form
- Proof of the Eligible Donation
- The Application Fee
- Proof of Applicant Eligibility
- The Memorandum of Understanding for the E-Verify Program

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Submit project proposal materials to:

Missouri Department of Economic Development  
Amateur Sporting Tax Credit Program  
301 West High Street, Room 770  
P.O. Box 118  
Jefferson City, MO 65102



**AMATEUR SPORTING CONTRIBUTION TAX  
CREDIT PROGRAM PROJECT PROPOSAL FORM**

**1a. APPLICANT INFORMATION**

NAME OF INDIVIDUAL OR ENTITY

**1b. TYPE OF ENTITY**

**IF APPLICANT IS A BUSINESS ENTITY:**

Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited	Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Not for Profit <input type="checkbox"/> Trust <input type="checkbox"/> LLC <input type="checkbox"/> Other (Specify):
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NAME OF AUTHORIZED COMPANY OFFICIAL	TITLE
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BUSINESS ADDRESS

CITY/TOWN	STATE	ZIP CODE
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TELEPHONE	FAX
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TAXPAYER IDENTIFICATION NUMBER

NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)
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EMAIL ADDRESS

HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?  
 YES    NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

**2. PROJECT CONTACT**

Applicant    Owner       Other (Consultant, etc.)

NAME

ADDRESS

CITY/TOWN	STATE	ZIP CODE
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TELEPHONE	EMAIL ADDRESS	FAX
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HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?  
 YES    NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

TAXPAYER INFORMATION (PERSON OR ENTITY BEING ISSUED THE TAX CREDIT)					
IF TAXPAYER IS A BUSINESS ENTITY:			IF TAXPAYER IS AN INDIVIDUAL TAXPAYER:		
Partnership <input type="checkbox"/> General <input type="checkbox"/> Limited <input type="checkbox"/> Other (specify) _____		Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Trust <input type="checkbox"/> LLC		<input type="checkbox"/> Property Owner <input type="checkbox"/> Other (specify) _____	
NAME OF AUTHORIZED COMPANY OFFICIAL		TITLE		MAILING ADDRESS	
BUSINESS ADDRESS			CITY/TOWN		
CITY/TOWN		STATE	ZIP CODE	STATE	ZIP CODE
TELEPHONE		FAX		TELEPHONE	FAX
TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER)			SOCIAL SECURITY NUMBER		
MISSOURI TAXPAYER IDENTIFICATION NUMBER			MISSOURI TAXPAYER IDENTIFICATION NUMBER		
NAICS CODE (See Definitions in Guidelines)	BUSINESS SIZE (Number of Employees Including Company Owners)		SPOUSE SOCIAL SECURITY NUMBER (if applicable)		
EMAIL ADDRESS			EMAIL ADDRESS		
HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF <b>ANY STATE</b> AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO					
IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.					

7. ECONOMIC ACTIVITY RESULTING FROM THE USE OF TAX CREDITS		
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS		
NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS

10. TOTAL NUMBER OF REQUESTED TAX CREDITS	
ELIGIBLE DONATION	TAX CREDITS REQUESTED

11. PARTICIPATING IN THE E-VERIFY PROGRAM?
IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM? <input type="checkbox"/> YES <input type="checkbox"/> NO
Missouri statutes (Section 285.525-285.555, RSMo) require any business entity receiving a state-administered tax credit to participate in a federal work authorization program, which enables employers to electronically verify employment eligibility with respect to employees working in connection with the activities that qualify the applicant for this program.
To access the E-Verify website, go to: <a href="https://e-verify.uscis.gov/enroll">https://e-verify.uscis.gov/enroll</a>

12. ADDITIONAL DOCUMENTS REQUIRED
PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:
<input type="checkbox"/> Back-up documentation showing proof of the Eligible Donation.
<input type="checkbox"/> A copy of the Memorandum of Understanding for the E-Verify Program
<input type="checkbox"/> The Application Fee
<input type="checkbox"/> Proof of Applicant Eligibility

### 13. OTHER INCENTIVES USED

ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?

YES  NO

IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)

- |   |   |
|---|---|
| <input type="checkbox"/> Missouri Housing Development Commission \$ _____   | <input type="checkbox"/> Brownfield \$ _____                        |
| <input type="checkbox"/> Enterprise Zone \$ _____                           | <input type="checkbox"/> New Business Facility \$ _____             |
| <input type="checkbox"/> Federal Historic Preservation \$ _____             | <input type="checkbox"/> Neighborhood Assistance \$ _____           |
| <input type="checkbox"/> Neighborhood Preservation \$ _____                 | <input type="checkbox"/> Youth Opportunity \$ _____                 |
| <input type="checkbox"/> Local Community Development Block Grant \$ _____   | <input type="checkbox"/> Community Development Block Grant \$ _____ |
| <input type="checkbox"/> Other (please specify program(s) and amount) _____ |   |

#### **14. ASTCP – APPLICANT CERTIFICATION**

- 1. I certify that I am an authorized representative of the applicant and, as such, am authorized to make the statement of affirmation contained herein.**
- 2. The information submitted by the applicant to DED in connection with this application are true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The applicant hereby authorizes DED to verify such information.**
- 3. Neither the applicant, nor any individual with an ownership interest in the applicant:**
  - a. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;**
  - b. Is delinquent with respect to any non-protested federal, state or local taxes or fees;**
  - c. Has filed, or is preparing to file, for bankruptcy, unless otherwise disclosed to DED; or**
  - d. Has failed to fulfill any obligation under any other state or federal program, including a failure to pay as agreed any accrual upon which tax credits were issued.**
- 4. I will inform DED, if at any time before project completion, there is any change to the certifications made in paragraphs 3(a) through 3(d) of this statement of affirmation.**
- 5. The applicant, and any vendors the applicant will utilize to perform the work associated with the project, are registered and in good standing with the Missouri Secretary of State's Office.**
- 6. The applicant agrees to comply with any and all agreements made pursuant to the project, upon which tax credits are issued.**
- 7. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien and that the applicant has complied with federal law (8 U.S.C. § 1324a) requiring the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.**
- 8. I certify that applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide to DED documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.**
- 9. The applicant understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.**
- 10. I understand that if the applicant is found to have employed an unauthorized alien, applicant may subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.**

**11. I certify that (check the applicable box):**

I have included a copy of the executed E-Verify Program for Employment Verification Memorandum of Understanding between the company/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and Social Security Administration.

I am not a business entity as defined in Section 285.525 (1) RSMo. Section 285.525(1) defines business entity as “any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage or livelihood. The term “business entity” shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term “business entity” shall include any business entity that possesses a business permit, license, or tax certificate, issued by the state, any business entity that is exempt by law from obtaining such a business permit, any business entity that is operating unlawfully without such a business permit. The term “business entity” shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo.”

**12. By submitting this application, I acknowledge that the applicant shall comply with Amateur Sporting Events Tax Credit Program requirements. I further acknowledge that the applicant’s failure to comply with the Program requirements shall result in the return to DED of any remaining unexpended tax credit proceeds and repayment to DED the monetary value of any expended tax credit proceeds**

**13. I attest to having received the Eligible Donation described above from the Taxpayer listed above. I further attest that I shall only use the Eligible Donation to fund activities directly related to attracting a Sporting Event to the State of Missouri.**

**14. I shall submit to the Taxpayer, all information necessary for the Taxpayer to comply with the Tax Credit Accountability Act by no later than May 30th of any year during the Taxpayer’s reporting period under the Tax Credit Accountability Act. I agree to be liable to the Taxpayer for any penalty imposed under the Tax Credit Accountability Act as a direct result of my failure to supply information to the Taxpayer.**

**15. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge. I also realize that failure to disclose material information regarding the applicant, its owners, or any other pertinent facts may result in criminal prosecution.**

APPLICANT SIGNATURE	PRINT NAME	TITLE	DATE
NOTARY PUBLIC EMBOSSEER SEAL	On this ____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledges and states on his/her oath to me that he/she executed the same for the purpose therein stated.		
	STATE OF		COUNTY
	NOTARY PUBLIC NAME	MY COMMISSION EXPIRES	USE RUBBER STAMP IN AREA BELOW
	NOTARY PUBLIC SIGNATURE		

## **APPLICATION INSTRUCTIONS:**

### **1. APPLICANT INFORMATION:**

**Name:** Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

#### **Type of Entity:**

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

### **2. PROJECT CONTACT:**

**Applicant/Owner/Other:** Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

### **3. TAXPAYER INFORMATION:**

Please contact the Taxpayer to obtain the relevant information.

### **4. ECONOMIC ACTIVITY RESULTING FROM THE USE OF TAX CREDITS:**

**Anticipated Number of Jobs Created:** Enter the number of jobs expected to be created as a result of the Tax Credits; this number should include new construction, full time permanent, and part time permanent jobs.

**New Construction Jobs:** Construction-related jobs created as a result of the Tax Credits.

**Full-Time Permanent Jobs:** Full-time permanent jobs created as a result of the Tax Credits, which should not include full-time equivalent jobs made up of several part-time jobs.

**Part-Time Permanent Jobs:** Part-time permanent jobs created as a result of the Tax Credits.

### **9. TOTAL NUMBER OF REQUESTED TAX CREDITS:**

**Eligible Donation:** List the Fair Market Value of the Eligible Donation at the time the Donation was made.

**Tax Credits Requested:** 50% of the Eligible Donation.

### **10. PARTICIPATING IN THE E-VERIFY PROGRAM?**

Please indicate yes or no. Participation in the E-Verify Program is a prerequisite of receiving ASTCP tax credits.

### **11. ADDITIONAL DOCUMENTS REQUIRED:**

**Back-up documentation:** The Applicant must provide documents demonstrating that a transfer of property occurred in order to make an Eligible Donation, and the Applicant must provide proof of the value of the Eligible Donation when applicable (see Eligible Donation in the Definitions Section).

**A copy of the Memorandum of Understanding for the E-Verify Program:** The Memorandum of Understanding must be properly executed by the Applicant.

**The Application Fee:** Provide a check payable to the State of Missouri in an amount equal to the value of the Tax Credits for which this Application is made.

**Proof of Applicant Eligibility:** Please provide back-up establishing that the Applicant is either a Certified Sponsor or a Local Organizing Committee.

**12. OTHER INCENTIVES USED:**

**Are there other State of Missouri tax credits being applied toward this project?** Select the appropriate box. If “Yes,” please indicate which programs are applicable. If no other programs are being applied to the project, check “No.”

**13. ASTCP – APPLICANT CERTIFICATION:**

Must be signed and notarized.