



ADVANCED INDUSTRIAL MANUFACTURING ZONES ACT

The Advanced Industrial Manufacturing Zones Act (AIM Zone) authorized under 68.075 RSMo is jointly administered by the Missouri Department of Economic Development (DED) and the Missouri Department of Revenue (DOR). Please use the below checklist as a guide in submitting required documentation to both DED and DOR at the designated time in the process.

CHECK BOX	Document
	<u>Notice of Intent</u> – Formal designation of notice to form an AIM Zone.
	<u>Copy of Resolution</u> – A copy of the resolution passed by the Port Authority Board of Commissioners establishing the AIM Zone.
	<u>Map of AIM Zone</u> - A copy of established boundaries for the AIM Zone to include an overlay of the Port Authority’s jurisdiction.
	<u>Base Employment Worksheet</u> – When the Notice of Intent is received, DED will send the Base Employment worksheet. The information on this worksheet is used to calculate the project facility base employment and base payroll, plus related facility base employment and base payroll if applicable.
	<u>New Jobs Verification Worksheet</u> – DED will review the documentation provided to verify the new jobs created and notify the Department of Revenue.
	<u>Form MO-AIM</u> – DOR Form MO-AIM must be submitted to DOR using the same frequency that you file Employee’s Return of Income Taxes Withheld (Form MO-941).

Reporting Requirements

The Port Authority Board of Commissioners shall file an annual report indicating the established AIM zones with the Department of Revenue

The Port Authority shall submit an annual budget for the funds to the Department of Economic Development explaining how and when such money will be spent.