Missouri Department of Economic Development

MISSOURI DATA CENTER SALES TAX EXEMPTION

AUTHORIZATION: 144.810 RSMO

Annual Report

The Annual Report is due each year by March 31st for the preceding calendar year and is used to verify full performance of the activities occurred during the year.

Mail all claims for tax exemptions and all related inquiries to:

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: 573-751-4539 Fax: 573-522-4322
Website: www.ded.mo.gov/moworks E-mail: dedfin@ded.mo.gov

Revised 7/15/2020

Missouri Department of Economic Development

DATA STORAGE CENTERS
Sales / Use Tax Exemption
Annual Report

Project Name		Reporting Period	Beg	End

☐ Yr 1	☐ Yr 2	☐ Yr 3	☐ Yr 4	☐ Yr 5	☐ Yr 6	☐ Yr 7	☐ Yr 8	☐ Yr 9	☐ Yr 10	☐ Yr 11	☐ Yr 12	☐ yr 13	☐ Yr 14	☐ Yr 15

Reporting Period: The reporting period is the calendar year following the previous Annual Report (or from the date of the Verification of Eligibility Thresholds to the end of the calendar year if this is the first Annual Report filed.)

1. Applicant

Project Taxpayer Name	FEIN	Missouri Tax ID	
Taxpayer Address	City	State	Zip
Email of Taxpayer	Office Number	Alternate Number	

Address of Project Facility	City	County	Zip	NAICS Code

Is the applicant listed above an Operating or Constructing Taxpayer?	☐ Constructing	☐ Operating
Is there more than one Taxpayer seeking the exemption of sales & use taxes for this Project?	☐ YES	☐ NO

2. Additional Taxpayer(s) Information (Add additional sheets if necessary)

Taxpayer Name (2)	FEIN / MO Tax ID #	Contact Number	Email		
Mailing Address	City	State	Zip	☐ Constructing	☐ Operating

Taxpayer Name (3)	FEIN / MO Tax ID #	Contact Number	Email		
Mailing Address	City	State	Zip	☐ Constructing	☐ Operating

3. Contact Person (if different than Taxpayer)

Contact Person	Contact Number	Email	
Mailing Address	City	State	Zip

4. Project Information

What type of Project facility is this?	☐ New	☐ Expanded	☐ Replacement	Date Current Certificate Expires	

Annual Investment – Total all investment for which you have received a tax exemption on for the reporting period.
Annual Invoices – Total all invoices for the reporting period which you have received a Sales / Use tax exemption since the previous year.
Annual Payments – Total all payments for the reporting period which you have received a Sales / Use tax exemption since the previous year.
Annual Sales / Use Tax – Total all Sales / Use tax exempted for the reporting period since the previous year Annual Report .
Total Investment – Total all the investment for which you have received a Sales / Use tax exemption to date (from the start of the project).

5. Summary of Investment – (*Annual Investment, Invoice, and Payment amounts should match.)

Year	Total Construction	Total Machinery	Total Equipment	Total Utilities
Annual Investment *	$	$	$	$
Annual Invoices*	$	$	$	$
Annual Payments*	$	$	$	$
Annual Sales / Use Tax	$	$	$	$
Total Investment	$	$	$	$

6. Summary of Employment

Total # of FT Employees at Facility(since the date of Conditional Approval)		**Average Annualized Wage of New FT Employees at Facility**	

CERTIFICATION

I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:

1. The information submitted by the Company to DED in connection with the Project is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The Company hereby authorizes DED to verify such information from any source;
2. The Company, contact person(s), owners, or signors identified in the application (Please mark appropriate box. If you mark "Have" or "Are", please provide an explanation on another sheet of paper):
   a) ☐Have ☐Have not--committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
   b) ☐Are ☐Are not--delinquent with respect to any non-protested federal, state or local taxes or fees;
   c) ☐Have ☐Have not--filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
   d) ☐Have ☐Have not--failed to fulfill any material obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or any person identified on the application which is likely to have a material impact on the Company's viability;
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
6. 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.
7. I certify that the 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 the Department of Economic Development 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.
8. I certify that the Applicant shall include in any contract it enters with a subcontractor in connection with the activities that qualify applicant for the program, an affirmative statement from the subcontractor that such subcontractor is not knowingly in violation of Section 285.530.1, RSMo, and shall not be in violation during the length of the contract. In addition the Applicant will receive a sworn affidavit from the subcontractor under the penalty of perjury, attesting that the subcontractor's employees are lawfully present in the United States. I certify that the Applicant will maintain and provide the Department of Economic Development and Department of Revenue access to documentation demonstrating compliance with this requirement.
9. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under section 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 maybe subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
11. I understand that if the applicant is found to have employed an unauthorized alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
12. I attest that I have read and understand the Data Storage Center Program guidelines.
13. I hereby agree to allow representatives of the Department of Economic Development (DED), Department of Revenue, or either of their designated representatives, access to the property and applicable records as may be necessary for the administration of this program.
14. I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

I certify that I am a Corporate Officer/Member of the Applicant and have the proper authority to execute this document on behalf of the Applicant and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Applicant, any owners or individuals engaged in the management of the Applicant, or other facts may result in criminal prosecution.

Applicant Signature	**Print Name**	**Title**	**Date**

STATE OF _____)
SS.
COUNTY OF_____)

On this _____day of _____in the year 20____ before me, _____, a Notary Public in and for said state, personally appeared _____[name of Corporate Officer / Member), _____ [Official Title], _____ [Name of Corporation / Limited Liability Corporation], known to me to be the person who executed the within Agreement in behalf of said company and acknowledged to me that he or she executed the same for the purposes therein stated.

_____ Notary Public _____ My commission expires

ATTACHMENTS FOR DATA CENTER
ANNUAL REPORT

Check Box	REQUIRED ATTACHMENTS
○	**Tax Clearance** – DED will notify the company if a Form MO-943 needs to be submitted to the Department of Revenue. If multiple entities are participating in this project, a Certificate of Tax Clearance is required for each entity.
○	**List of Employees** - A list of current employees including the following columns: **Employee Name** | **Employee Number** | **Date of Hire** | **Date of Term** | **Job Title** | **Annualized Salary** | **Full-time or Part-time** | **Transferred* (Yes or No)** ***Transferred: If employee transferred from another facility.**
○	**Investment and Sales/Use Tax Documentation** – The applicant must provide a list of purchases. The list of purchases must be in Excel format and include the following columns: **Item** | **Purpose** | **Category*** | **Invoice Date** | **Invoice Number** | **Price** | **Sales Tax** | **Seller Name** | **Seller Address** | **Seller MO Tax ID** | **Seller FEIN** | **Seller Phone Number** | **Seller Email** ***Item Categories:** Construction, Machinery, Equipment, or Utilities).
○	**DOR Form 5378** – The applicant must submit a DOR Form 5378 if a refund claim is in excess of $100,000.
○	**DOR Form 2827** – The applicant must submit a DOR Form 2827 if DOR needs to talk to a third party regarding the applicants refund claim or tax exemption certificate .

Please Note: The State will issue an annual exemption certificate for each subsequent year of the benefit period. Allocated exemptions must be used in the year allotted and may not be rolled over into a subsequent year. To be eligible for a refund or exemption, a purchase must be made by a constructing or operating taxpayer identified in the Notice of Intent or Cooperation Agreement. Purchases made by a party not identified in the Notice of Intent or Cooperation Agreement and reimbursed by the applicant are NOT eligible for a tax exemption. The tax exemption certificates are NOT transferrable and the taxpayer cannot receive a refund or exemption which exceeds the taxpayer's liability.

Annual Reporting Requirements and Penalty Provisions

All tax exemption recipients must be familiar with the annual reporting requirements and penalties for non-compliance established under the Data Center Sales Tax Exemption Program Agreement. The responsibility for compliance falls with the tax exemption recipient.

Recipients of tax refunds and exemption certificates are required to submit an Annual Report each year due March 31st for the preceding calendar year verifying the full performance of the activities outlined in the Notice of Intent and Project Plan. You may contact (573) 751-4539 (Business and Community Finance) with any questions. **NOTE: Failure to report within the deadline will result in the forfeiture of the tax exemption certificate and the Taxpayer shall be responsible, upon 30 days written notice, to reimburse the State what the Taxpayer received in exemptions and/or refunds.**