



# MISSOURI WORKS PROGRAM

SECTIONS 620.2000 – 620.2020, RSMo

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## Verification of Eligibility Thresholds VET

### December 2017

**Mail all claims for tax benefits 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](http://www.ded.mo.gov/moworks) E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)



## MISSOURI WORKS – VERIFICATION OF ELIGIBILITY THRESHOLDS

| APPLICANT COMPANY INFORMATION   |        |                                   |             |  |                           |                  |                      |  |           |
|---|--------|-----------------------------------|-------------|--|---------------------------|------------------|----------------------|--|-----------|
| Qualified Company or Parent Company   |        |                                   |             |  | Federal Tax ID No. (FEIN) |                  | MITS/Missouri ID No. |  |           |
| Address of Project / Primary Facility   |        |                                   |             | Number of Current Full Time Employees at this facility (as of VET submission date) |                           |                  |                      | Number of Facilities in Missouri (as of VET submission date) |           |
| City  |        |                                   | County      |  | <b>Missouri</b>           |                  | Zip Code +4          |  |           |
| Tax year of Company?  |        | <input type="checkbox"/> Calendar |             | <input type="checkbox"/> Other (Please Describe)                                   |                           | Beginning: MM/DD |                      | Ending: MM/DD  |           |
| Does the applicant use any of the following? <input type="checkbox"/> Payroll Provider <input type="checkbox"/> Professional Employer Organization (PEO) <input type="checkbox"/> Common Paymaster<br>(If the company uses a PEO, please provide DED with a copy of the PEO agreement.)   |        |                                   |             |  |                           |                  |                      |  |           |
| Has any information regarding additional qualified companies, project facilities or related facilities changed since the Notice of Intent was submitted and approved? If yes, additional information will be required.  |        |                                   |             |  |                           |                  |                      | <b>YES</b>   | <b>NO</b> |
| CONTACT INFORMATION (Please provide two (2) people that DED may contact directly regarding this program. At least one must be a company contact.)   |        |                                   |             |  |                           |                  |                      |  |           |
| <b>Contact Person</b>   |        |                                   |             | Title  |                           |                  |                      |  |           |
| Address   |        |                                   |             | City   |                           | State            |                      | Zip Code   |           |
| Telephone Number  |        | Fax Number                        |             | E-mail   |                           |                  |                      |  |           |
| <b>Contact Person</b>   |        |                                   |             | Title  |                           |                  |                      |  |           |
| Address   |        |                                   |             | City   |                           | State            |                      | Zip Code   |           |
| Telephone Number  |        | Fax Number                        |             | E-mail   |                           |                  |                      |  |           |
| TYPE OF BUSINESS  |        |                                   |             |  |                           |                  |                      |  |           |
| Fiduciary   | C-Corp | S-Corp                            | LLC         | Sole Proprietor  | Partnership               | Non-Profit       |                      | Other _____  |           |
| <b>OWNERSHIP:</b> Percent of total ownership for <b>ALL TYPES OF BUSINESSES</b> must total 100% except for C-Corps. For C-Corps, please attach a list of the Board of Directors and anyone with a 10% or more ownership interest. See the Missouri Works <a href="#">Program Guidelines</a> for the definition of "Owner" by business type. |        |                                   |             |  |                           |                  |                      |  |           |
| Name(First, MI, Last) or Company / Trust  |        | DOB                               | % Ownership | Name(First, MI, Last) or Company / Trust   |                           | DOB              | % Ownership          |  |           |
|   |        |                                   | %           |  |                           |                  | %                    |  |           |
|   |        |                                   | %           |  |                           |                  | %                    |  |           |
| Is this company owned 51% or more by women?   |        | YES                               | NO          | Is the company publicly traded?  |                           | YES              | NO                   | Symbol   |           |
| COMPANY PROJECT INFORMATION   |        |                                   |             |  |                           |                  |                      |  |           |
| Is the Project facility the company's permanent facility? If no, explain on additional sheet of paper.  |        |                                   |             |  |                           |                  |                      | <b>YES</b>   | <b>NO</b> |
| Does more than one company work from the project facility?  |        |                                   |             |  |                           |                  |                      | <b>YES</b>   | <b>NO</b> |
| If yes; is the other company considered part of the project?  |        |                                   |             |  |                           |                  |                      | <b>YES</b>   | <b>NO</b> |
| If yes; are the Companies wholly-owned subsidiaries?  |        |                                   |             |  |                           |                  |                      | <b>YES</b>   | <b>NO</b> |

|   |  |  |      |
|---|--|--|------|
| Does the company participate in an employee stock ownership plan?   |  | YES  | NO   |
| Is the applicant delinquent in the payment of any non-protested taxes or any other amounts due to the state or federal government or any other political subdivision?               |  | YES  | NO   |
| Has the company filed for or publicly announced its intention to file for bankruptcy protection?  |  | YES  | NO   |
| Does the company continue to offer health benefits to all full-time employees at all facilities in Missouri and pay at least 50% of the premium?                                    |  | YES  | NO   |
| Name of the Health Insurance Company  |  | Percentage paid by employer:                   | %    |
| <b>FACILITY PROJECT INFORMATION</b>   |  |  |      |
| Are full-time employees scheduled to work at least 35 hours a week?   |  | YES  | NO   |
| Was there a decrease in the number of full-time employees at any other related facilities or companies?   |  | YES  | NO   |
| Have all new employees listed on the Current Employment Information list been certified through E-Verify to ensure that they are authorized to work in the U.S.?                    |  | YES  | NO   |
| Is the company utilizing other state programs involving the retention of withholding tax (TIF, MO Works Training Program, MODESA or MORESA)?  |  | YES  | NO   |
| If yes, list all other federal and state programs for which this project is applying or is currently utilizing:   |  |  |      |
|   |  |  |      |
| Date the Qualified Company reached the new job threshold  |  |  |      |
| Total number of employees at ALL facilities in Missouri   |  | Total number of facilities located in Missouri |      |
| Current Number of Full-time Employees at the Project Facility:  |  |  |      |
| Minus Project Facility Base Employment per DED's Approval of the Notice of Intent:  |  | -  |      |
| Minus any decrease in Full-time Employees at Related Facilities below the Related Facility Base Employment:   |  | -  |      |
| Equals <b>New Jobs</b>  |  |  |      |
| <b>OTHER FACILITY ADDRESS(ES) IN MISSOURI THAT ARE NOT PART OF THE PROJECT (Attach additional sheet if needed.) *as of VET submission date</b>                                      |  |  |      |
| 1. Other Missouri Facility Address  | City   | Zip Code                                       | FEIN |
| 2. Other Missouri Facility Address  | City   | Zip Code                                       | FEIN |
| 3. Other Missouri Facility Address  | City   | Zip Code                                       | FEIN |
| 4. Other Missouri Facility Address  | City   | Zip Code                                       | FEIN |
| 5. Other Missouri Facility Address  | City   | Zip Code                                       | FEIN |
| Are any facilities owned or operated by the qualified company in the State of Missouri NOT included in the Project Location reliant upon each other for products and / or services? |  | YES  | NO   |
| Are operations of the facilities substantially similar to the operations of the project facility?   |  | YES  | NO   |
| Total Capital Investment made to date (for all project types)   |  |  |      |
| <b>INVESTMENT SUBMISSION REQUIREMENT (ONLY for Zone Works or Rural Works)</b>   |  |  |      |
| The Zone Works and Rural Works components require a minimum investment of \$100,000 within two years of the NOI approval.   | Please <b>submit copies</b> of invoices and proof of payment of qualified investments. For leases, provide a copy of the executed lease(s), as well as proof of payment of the lease payments. Proof of payment may include copies of cancelled checks, bank statements, credit card statements, and/or documentation of wire transfers. |  |      |
| <b>ATTACH</b>   |  |  |      |

## MISSOURI WORKS PROGRAM – Current Employment Information

|   |               |  |            |  |
|---|---------------|--|------------|--|
| <b>For Column -- Annualized Salary</b>            | <b>As of:</b> |  |            |  |
| <b>For Column -- Actual W-2 Box 16 Wages Paid</b> | <b>From:</b>  |  | <b>To:</b> |  |

The following information must be submitted in Excel format. Create two tabs (where applicable):

1. Project facility --- List all employees at the project facility as of a certain date including owners; however, please note owners are not eligible for benefits unless the Company participates in an ESOP. The date must be within two years of approval of the Notice of Intent. Include the date at the top of the worksheet.
2. Related Facilities – List all employees at related facilities on the same date as the project facility listing. Include the date at the top of the worksheet.

If more than one entity is participating in this project, add a column to list the entity name.

Please note: As of October 1, 2015, the term “wages” has been determined by the Department, to be defined as **W-2 Box 16 Taxable Wages**. Any projects that were proposed or approved before October 1, 2015, will be allowed to use “Gross Wages”, which includes the “wages” listed in the “Eligible and Ineligible Wage Chart”, as was previously communicated to the company by DED. Companies that have proposals or approvals prior to October 1, 2015 may choose to use W-2 Box 16 Taxable Wages if that is easier for them to provide.

Actual program benefits will be based upon the W-2 Box 16 Wages of “New Payroll”.

**Send electronically** to [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov), noting that the list is intended for use with the MO Works Program.

| Name | Employee ID | Hire Date | Job Title | Status Category | Company Name | Facility Address | Annualized Salary | W-2 Box 16 Wages (Total of previous 12 mos.) | Annual # of Hours Scheduled to Work | Does the Employee spend at least 50% of their time at the project facility? |
|------|-------------|-----------|-----------|-----------------|--------------|------------------|-------------------|--|-------------------------------------|---|
|------|-------------|-----------|-----------|-----------------|--------------|------------------|-------------------|--|-------------------------------------|---|

**DEFINITIONS**

|  |  |
|--|--|
| <b>Name</b>  | The Last name, First name (or First & Middle initials) of the employee.  |
| <b>Employee ID</b>   | Either the last 4 digits of the employees SSN or internal Employee ID.   |
| <b>Hire Date</b>   | The date the employee began employment for the company at the project facility.  |
| <b>Job Title</b>   | The job or position title the employee holds.  |
| <b>Status Category</b>   | Identify if the employee is Active, on FMLA, Leave of Absence, Active military leave, etc.   |
| <b>Company Name</b>  | If only one Company is located at the project location; this information can be listed at the top. If more than one – e.g. Parent company and wholly-owned subsidiaries – then also identify the entity at which the employee is assigned.   |
| <b>Facility Address</b>  | If only one facility is included as the project facility; this information can be listed at the top. If more than one facility address is considered a part of the project facility, then identify the address that the employee works.  |
| <b>Annualized Salary</b>   | Annual Salary (what employees is expected to make in a year) for full-time employees at the facility on the date this Form is submitted to DED. <ul style="list-style-type: none"> <li>• <b>EXAMPLE:</b> Form submitted on Oct. 14<sup>th</sup>, 2013. Submit all current employee data as of this date.</li> </ul>  |
| <b>W-2 Box 16 Wages</b>  | State Taxable Wages paid to employees at the facility in the 12 months prior to the date this Form is submitted to DED. <ul style="list-style-type: none"> <li>• <b>EXAMPLE:</b> Form submitted to DED on Oct. 14<sup>th</sup>, 2013. Submit payroll data for Oct. 1<sup>st</sup>, 2012 thru Sep. 30, 2013.</li> </ul>   |
| <b>Annual # of Hours Scheduled to Work</b>   | The annual number of hours full-time employees at the project facility are scheduled to work in the 12 months prior to the date of the NOI. 2,080 hours=40 hours/week; 1,820 hours=35 hours/week.  |
| <b>Does the Employee spend at least 50% of their time at the project facility?</b> | If the employee spends at least 50% of their time at the project facility, they are considered to be located at the project facility. If not, the employee has to meet the following additional criteria: 1.) Receive direction/control from project facility; 2.) On facility’s payroll; 3.) Employee’s income is 100% Missouri income from the company and 4.) Paid at or above applicable % of County Average Wage. If they do not meet the additional criteria, the employee is not considered to be located at the project facility; therefore the employee is not eligible for program benefits. |

## CERTIFICATION

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

- 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;
- 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;
- 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;
- Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
- The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- I attest that I have read and understand the Missouri Works Program guidelines.
- 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.
- 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.

|                            |                   |              |             |
|----------------------------|-------------------|--------------|-------------|
| <b>Applicant Signature</b> | <b>Print Name</b> | <b>Title</b> | <b>Date</b> |
|----------------------------|-------------------|--------------|-------------|

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], \_\_\_\_\_ [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 \_\_\_\_\_

| REQUIRED ATTACHMENTS   |  |
|--|--|
| CHECK BOX  |  |
|  | <b>Tax Clearance</b> - Company needs to submit Form MO-943 to the Department of Revenue. If multiple entities are participating in this project, a Certificate of Tax Clearance is required for each entity.   |
| <b>The following documents must be submitted with the MO Works Verification of Eligibility Thresholds IF the item has NOT been previously received by DED or there has been changes.</b> |  |
|  | <b>Multiple Worksite Report</b> – If there are multiple facilities within the state, the business / organization is required to complete the Multiple Worksite Report (MWR) – BLS 3020 for the duration of the program benefits, including the twelve (12) months previous of the submission date of the Notice of Intent. |
|  | <b>Health Insurance</b> – Copy of employer paid health insurance benefits; include eligibility start date for new hires and % of premium paid by employer.   |
|  | <b>Organization Chart</b> – Attach a copy of the complete organization chart illustrating the qualified company’s ownership as well as other subsidiaries owned by the same parent company or by the qualified company.  |
|  | <b>Investment Documentation</b> —For Zone and Rural Works Applicants—Attach a spreadsheet and all invoices and proof of payments for investment totaling a minimum of \$100,000.   |

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.

Effective August 28, 2005, and pursuant to Section 620.1900, RSMo, this tax credit program is subject to a fee of 2.5% of the amount of tax credits issued. Applicants will be invoiced for the fee after the tax credit application has been approved. Tax credits will be issued upon receipt of the fee. This fee applies to tax credits only, not retention of withholding taxes.

**Notice:** Tax credits may be claimed against taxes imposed by Chapters 143 (state income tax, excluding withholding tax) and 148 RSMo (financial institution tax) and may not be carried forward; but shall be claimed within one year of the close of the taxable year for which they were issued.

The tax credits may be transferred, sold or assigned; or the company can receive a refund in the amount exceeding the company’s income tax liability.

### Annual Reporting Requirements and Penalty Provisions

All tax credit recipients must be familiar with the annual reporting requirements and penalties for non-compliance established under the Tax Credit Accountability Act of 2004. The responsibility for compliance falls with the tax credit recipient.

Recipients of tax credits are required to submit the Tax Credit Accountability Act Reporting Form to the **Department of Revenue**. You may contact (573) 526-8733 (Personal Tax) or (573) 751-4541 (Corporate Tax) with any questions.

**NOTE: Failure to report for more than six months, but less than a year, shall result in a penalty of 2% of the value of the credits for each month of that delinquency; failure to report for more than a year shall result in a 10% penalty for each month of delinquency up to 100% of the value of the credits; and any fraud in the application process will result in a penalty equal to 100% of the credits issued.**