

APPLICATION INSTRUCTIONS: **COST CERTIFICATION**

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. SPORTING EVENT INFORMATION:

Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that has been played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the date that the Sporting Event was held.

4. TOTAL NUMBER OF REQUESTED TAX CREDITS:

Eligible Costs: List the actual dollar value for all Eligible Costs.

Tickets Sold at Face Value: List the total number of Sporting Event tickets sold at Face Value.

Number of Tickets Multiplied by \$5: Multiply the number of Tickets Sold at Face Value by \$5.

Maximum Tax Credits: Enter the lesser of Eligible Costs or the Number of Tickets Multiplied by \$5.

5. 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."

6. 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.

7. ADDITIONAL DOCUMENTS REQUIRED:

A Copy of the Eligible Cost Listing Form(s): The Eligible Cost Listing Form(s) should be created using the template provided in Appendixes A & B.

Backup Documentation for the Eligible Cost Listing Form(s): All costs listed on the Eligible Cost Listing Form(s) must be supported by both an Invoice and Proof of Payment. All Pledged Obligations must also be supported by the Support Contract.

8. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

CRITERIA FOR CERTIFICATION OF COSTS

- ❑ You have already been Approved for Tax Credits under this Program. The DED will use the information submitted to determine the final amount of Tax Credits to be issued. Tax Credits will be issued in an amount equal to the lesser of:
 - 100% of Eligible Costs incurred by the Applicant; or
 - \$5 in Tax Credits for each Admissions Ticked sold for the Sporting Event.
- ❑ The Eligibility of each cost shall be determined based upon a review of the costs submitted by the Applicant. For Tax Credits to be issued on an Eligible Cost, that Eligible Cost must:
 - Be supported by a valid Proof of Payment;
 - Be supported by a valid Invoice or itemized in a Contract; and
 - Be listed on the Eligible Cost Listing Form(s).
- ❑ The Tickets Sold at Face Value will be determined based upon the Supporting Documentation you submit. The DED will also take into consideration any additional information provided by the Director of the Department of Revenue, or the Director's designee.

Appendix A:

Template for Eligible Cost Listing Form

Costs Necessary for Conducting a Sporting Event, and Costs relating to Preparations Necessary for the Conduct of a Sporting Event.

Description of Expense	Method of Payment (Include Check No.)	Date Paid	Payee	Payor	Total Amount of Expense

Appendix B:

Template for Eligible Cost Listing Form

Pledged Obligations

Description of Expense	Specific Part of Support Contract Requiring this Expense	Method of Payment (Include Check No.)	Date Paid	Payee	Payor	Total Amount of Expense