

## **APPLICATION INSTRUCTIONS:** **Support Contract Submission**

### **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 will be 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 will be held. If no exact date for the event has been given, please give the narrowest possible range of dates.

### **4. ADDITIONAL DOCUMENTS REQUIRED:**

**A copy of the Support Contract for the Sporting Event:** Please submit the event award notification, Joinder Undertaking, Joinder Agreement, or contract executed by an Applicant and a Site Selection Organization.

**Explanation of any changes or updates to the Project Proposal:** Please submit an explanation of any changes or updates to your Project Proposal, such an update can come in the form of an amended Project Proposal.

# MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

## SUPPORT CONTRACT SUBMISSION STATUTORY CRITERIA FOR APPROVAL

To be approved, a Support Contract must meet the Statutory Criteria established as part of the Project Proposal. These criteria include those listed below.

- ❑ There must be Cap Space available. If your project was given a reservation of Tax Credits at the Project Proposal Stage, you should already have Cap Space allocated to your Sporting Event and DED will review your Support Contract for Statutory Compliance.
- ❑ If you are submitting your Project Proposal along with your Support Contract Submission, the DED will review your Project Proposal first. The Project Proposal must meet the requirements of the Program, including the determination of Economic Impact (either Presumed or Proven). If the Project Proposal meets all of the requirements and cap space is available, DED will review your Support Contract for Statutory Compliance.
- ❑ If the Program Cap has been reached, and your Support Contract Submission would have been otherwise Approved, your Sporting Event will be placed on administrative hold until the earlier of:
  - A date upon which there is Cap Space available due to other Denials in the Fiscal Year covered by the Application, at which point your project will be Approved; or
  - A date 90 days following the end of the Sporting Event, at which point the project will be Denied.
- ❑ A project will be Denied, even if it had been previously Approved, when it becomes apparent that the Sporting Event will not be held as indicated in the Support Contract. Denied projects shall have their reserved Cap Space allotted to other Sporting Events.
- ❑ The Applicant and Site Selection Organizations must be valid and fit within the appropriate definitions provided under these guidelines.
- ❑ No site for a Sporting Event may have been chosen prior to December 1, 2012, and no Support Contract will be Approved after August 28, 2019.

- ❑ No Support Contract will be certified unless the Site Selection Organization has chosen to use a location in Missouri during a Competitive Bidding Process in which at least one competitive bid came from out of state.

## EVENT NOTIFICATION

The Event Notification must be submitted during the Event Notification Period. Follow the instructions on the next few pages to complete your Application for Ticket Sales Determination for the Amateur Sporting Tax Credit Program.

The DED will notify you of the date the Event Notification has been received by the DED.

The Event Notification provides the State of Missouri with notice that the Sporting Event is taking place so that the State can collect the relevant information necessary to ensure that you get the maximum number of credits.

Send all your application 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

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MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT  
AMATEUR SPORTING TAX CREDIT PROGRAM

EVENT NOTIFICATION  
CHECKLIST

- The Application for Ticket Sales Determination
- The Schedule of Prices for the Sporting Event

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Submit application 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