



## **MISSOURI QUALITY JOBS PROGRAM**

### **ATTACHMENTS**

- **Memorandum of Understanding (MOU)** - A copy of the executed MOU (electronically signed by company & DHS-USCIS) between the company / organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and the Social Security Administration must be on file for the company(ies) participating in the project.
- **Department of Revenue (DOR) Tax Clearance Certificate** - To obtain DOR tax clearance, submit Form 943 "Request for Tax Clearance" to DOR. Form 943 can be found on DOR's website at [www.dor.mo.gov](http://www.dor.mo.gov). Tax clearance for all participating entities is required before program benefits may begin.
- **Organization Chart** – Attach a copy of the complete organization chart if it has changed since the Notice of Intent was submitted. The organization chart should illustrate the qualified company's ownership as well as other subsidiaries owned by the same parent company or by the qualified company.

**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.**

**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.

### **Contact information:**

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

[www.ded.mo.gov](http://www.ded.mo.gov)

E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)



**MISSOURI QUALITY JOBS PROGRAM  
APPLICATION TO RETAIN WITHHOLDING TAXES**

Section 620.1875 – 620.1890, RSMo

Name of Qualified Company				Federal ID No. (FEIN)						
Project Facility Address				Missouri Tax ID No.(MITS)						
City	County	MISSOURI	Zip Code + 4							
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.					Yes	No				
<b>Contact Information</b>										
Business Contact Person			Title							
Address		City	State	Zip Code						
Telephone Number		Fax Number		E-mail						
Preparer Contact Person			Title							
Address		City	State	Zip Code						
Telephone Number		Fax Number		E-mail						
<b>Type of Business</b>										
<input type="checkbox"/> C Corp	<input type="checkbox"/> S Corp	<input type="checkbox"/> Non-Profit Corp	<input type="checkbox"/> LLC	<input type="checkbox"/> LLP	<input type="checkbox"/> Fiduciary	<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Partnership	<input type="checkbox"/> Other: _____		
Is the company publicly traded? If yes, what symbol? _____							Yes	No		
Are any employees of the company also shareholders and members of the Board of Directors or in control of salary levels for employees?							Yes	No		
If the taxpayer is a Partnership, S Corporation, or other entity, which has a flow through tax treatment, identify the names, social security numbers and proportionate share of ownership of each Beneficiary, Partner or Shareholder on the last day of the tax period. Aggregate proportionate shares or percent of total ownership may not exceed 100%. Attach a separate sheet if necessary.										
<b>Name(s)</b>			<b>Social Security Number(s)</b>			<b>% Ownership at Year End</b>				
						%				
						%				
						%				
Is the firm owned 51% or more by women?							Yes	No		
Date of DED's Approval of the Notice of Intent:										
Date first new job was added:										
Job Threshold (check one):		<input type="checkbox"/> 10	<input type="checkbox"/> 20						<input type="checkbox"/> 40	<input type="checkbox"/> 100
Date Job Threshold was reached:										
Current Number of Full-time Employees at the Project Facility:										
Less Project Facility Base Employment per DED's Approval of the Notice of Intent :						-				
Add back any decrease in Full-time Employees at Related Facilities below the Related Facility Base Employment:						+				
Equals <b>New Jobs</b>										
Total Payroll of Current Full-time Employees at the Project Facility:										
Less Payroll of Project Facility Base Employment ( <b>withholding tax must be remitted on this payroll</b> ):						\$				
Add back any decrease in Full-time Payroll at Related Facilities below the Related Facility Base Payroll:						-				
Equals <b>New Payroll</b>						+				

Divided by number of <b>New Jobs</b> Equals <b>Average Wage of New Payroll</b>		
	\$	
Did the company add the 1 <sup>st</sup> new job within 12 months of the approval of the Notice of Intent?	Yes	No
Did the company meet the new job threshold within 2 years of the approval of the Notice of Intent (for small/expanding or technology projects) or within 2 years of hiring the first new job (for high impact projects)?	Yes	No
Does the company participate in an employee stock ownership plan?	Yes	No
Is the facility located in a disaster area (declared by the federal government)? If yes, where? _____	Yes	No
Are full-time employees scheduled to work at least 35 hours a week working in the new jobs?	Yes	No
Was there a decrease in the number of full-time employees at any other related facilities or companies?	Yes	No
Is the company utilizing other state programs involving the retention of withholding tax (TIF, New Jobs Training Program, MODESA or MORESA)? If yes, list the program and project below.	Yes	No
List all other federal and state programs for which this project is applying or is currently utilizing:		
Is the applicant delinquent in the payment of any non-protested taxes or any other amounts due the state or federal government or any other political subdivision of this state?	Yes	No
Has the applicant filed for or publicly announced its intention to file for bankruptcy protection?	Yes	No
Does the company offer health insurance to all full-time employees at all facilities in Missouri?	Yes	No
Do the health benefits begin immediately upon hiring? If not, explain when health insurance is offered. _____	Yes	No
Does the company pay at least 50% of the cost of such insurance premiums for all full-time employees at all facilities in Missouri?	Yes	No
What percentage of the health insurance premium is paid by the company for full-time employees at the project facility?		

<b>Mail all claims for tax benefits and all related inquiries to:</b> Business and Community Finance Missouri Department of Economic Development 301 W. High Street, Room 770 P.O. Box 118 Jefferson City, MO 65102	<b>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.</b>
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## 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;
- Neither the Company nor any person identified in the application:
  - a) Has committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
  - b) Is delinquent with respect to any non-protested federal, state or local taxes or fees;
  - c) Has filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
  - d) Has 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 this 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 Quality Jobs 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.
- The Company agrees that if, at any point during the benefit period, threshold levels for the number of new jobs fall below the program minimum on average for the tax year, or any other program requirement is not met or maintained, the Company will notify DED immediately. In addition, the Company will stop retaining the state withholding tax in conjunction with the benefits of this program and will remit the state withholding tax to the Missouri Department of Revenue.
- 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 an executive level representative of the Company and have the proper authority to execute this document on behalf of the Company and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Company, any owners or individuals engaged in the management of the Company, 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], \_\_\_\_\_ [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 \_\_\_\_\_

**ATTACH A CORPORATE RESOLUTION AUTHORIZING APPROVAL OF THIS AGREEMENT & AUTHORIZING THE ABOVE NAMED PERSON TO SIGN ON BEHALF OF COMPANY.** If more than one representative signs, use a copy of this page for each signatory



**Employment Information**

This listing should include all full-time employees located at the project facility during the 12 month period prior to submitting the application. Full-time employees that terminated during the twelve-month period should be included. If more than one entity is participating in this project, add a column to list the entity name. An Excel worksheet containing all categories may be submitted with this form. Send electronically to [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov), noting that the list is intended for use with the Quality Jobs Program.

Name (Last, First)	Last 4 digits of SSN or company ID	Hire Date	Termination Date	Position/Title	Current Wages include base salary, overtime, commissions, bonuses, etc.	Average hours worked annually

Have all new employees been certified through E-Verify to ensure that they are authorized to work in the U.S.?	Yes	No
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Dates of payroll data ---- from \_\_\_\_\_ to \_\_\_\_\_

Taxpayer's or Designee's Signature	Title	Date
Preparer's Signature	Title	Date