

URBAN JOB TAX CREDIT PROGRAM

FORM UR-J: APPLICATION FOR ELIGIBILITY

(pursuant to s. 212.097, F.S.)

INSTRUCTIONS

WHO MUST FILE: In order to obtain a tax credit authorized under section 212.097, F.S., businesses must submit this application for approval.

WHEN TO FILE: This application may be filed at any time. Tax credits are granted on a first come, first served, basis until the maximum amount of credits allowable per calendar year has been exhausted (\$5 million). A new eligible business may apply for a tax credit once at any time during its first year of operation. After that, the business must apply as an existing business. No business may apply more often than once every 12 months. The date listed as the Date of Application on the application form shall be used as the measuring date for each 12 month period.

SIGNATURE: This application must be signed by a registered dealer or an authorized corporate officer.

MAILING: Submit the original form and attachments to the:

URBAN JOB TAX CREDIT PROGRAM
FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF COMMUNITY DEVELOPMENT
107 EAST MADISON STREET; MSC 160
TALLAHASSEE, FLORIDA 32399

CLAIMING TAX CREDIT: Upon approval, you will receive a letter from the Florida Department of Economic Opportunity (DEO) and a notification from the Department of Revenue if claiming a credit against sales and use tax (see below).

CORPORATE INCOME TAX CREDIT INFORMATION:

If an election is made to claim the approved credit against corporate income tax, a copy of the credit approval letter from DEO must be attached to the corporate income tax return (Form F-1120) on which the credit is claimed. Corporate income tax credits which cannot be fully used in the year they first become available may be carried over to succeeding tax years for up to 5 years.

SALES AND USE TAX CREDIT INFORMATION:

If an election is made to claim the approved credit amount against sales and use tax, the Department of Revenue will issue a Department of Revenue Credit Memorandum. The credit memorandum will authorize a credit to be claimed against sales and use tax on Line 8 of Form DR-15 (see instructions for Line 8, in the Department of Revenue Sales and Use Tax Coupon Book). Sales and Use Tax Credits are valid for 12 months from the date of application approval.

NOTE:

If, prior to claiming any credit, the credit election is changed (corporate income tax versus sales and use tax) please notify the Department of Revenue immediately by calling Taxpayer Services Process at 850-488-6800, or in Florida at 1-800-352-3671, Monday through Friday, 8 a.m. to 5 p.m., Eastern Time. Once the credit has been claimed against either the corporate income tax or sales and use tax, it must continue to be claimed against that tax and cannot be claimed against the other tax.

LIST OF ELIGIBLE SICs:

To be eligible for a tax credit, a business must be physically located within one of the 13 designated urban areas and be predominately engaged in (or headquarters for) activities classified in one of the following Standard Industrial Classification (SIC) Codes:

SIC CODE	DESCRIPTION
01 – 09	Agriculture; Forestry; and Fishing
20 – 39	Manufacturing
52 – 57	Retail: Gen. Merch.; Food; Apparel, etc.
59	Misc. Retail (No Eating/Drinking)
70	Hotels and Other Lodging Places
422	Public Warehousing and Storage
781	Motion Picture Production and Allied Services
7391	Research and Development
7992	Public Golf Courses
7996	Amusement Parks
Call Center	Customer Service Center (serving a multistate or international market)

LIST OF DESIGNATED URBAN AREAS, TIERS AND URBAN AREA NUMBERS:

TIER ONE/URBAN AREA #	TIER TWO/URBAN AREA #	TIER THREE/URBAN AREA #
Jacksonville UA-1603	Fort Lauderdale UA-0607	Lakeland UA-5314
Ocala UA-4204	Miami-Dade County UA-1315 (Carol City, Miami & Goulds)	Miami-Dade County UA-1308 (Hialeah , Miami & Opa Locka)
Orlando UA-4810	Miami-Dade County UA-1310 (Florida City; Homestead, Leisure City & Naranja)	St. Petersburg UA-5219
Palm Beach County UA-5001 (Delray Beach, Lake Park, Mangonia Park, Riviera Beach & West Palm Beach)	Pompano Beach UA-0624	
Tampa UA-2902	Tallahassee UA-3701	

MINIMUM NUMBER OF NEW JOBS (TIERS/NEW OR EXISTING BUSINESSES)

NEW BUSINESS		
TIER	MINIMUM NUMBER OF QUALIFIED EMPLOYEES	TAX CREDIT PER QUALIFIED EMPLOYEE
I	10	\$1,500.00 *
II	20	\$1,000.00 *
III	30	\$500.00 *
EXISTING BUSINESS		
TIER	MINIMUM NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES	TAX CREDIT PER ADDITIONAL QUALIFIED EMPLOYEE
I	5 More than previous year	\$1,500.00 *
II	10 More than previous year	\$1,000.00 *
III	15 More than previous year	\$500.00 *

*** For Welfare Transition Program participants add an additional \$500.00 tax credit. Such Welfare Transition Program employees must be employed on the date of application and have been employed less than 1 year as of that date. If the person has been employed for more than one year on the date of application, then the additional credit is not available for that employee.**

CALCULATION OF TAX CREDIT:

New Eligible Business: A new eligible business that, on the date of application, has at least the minimum number of qualified employees on the date of application shall receive a tax credit per qualified employee in the amount per employee identified on the above chart for that tier.

Existing Eligible Business: An existing eligible business that, on the date of application, has at least the minimum number of additional qualified employees required for that tier than it had one year before the date of application shall receive a tax credit for each such additional qualified employee in the amount per employee identified on the above chart for that tier. To determine the number of additional qualified employees, the business must determine (a) the number of qualified employees currently employed as of the date of application and (b) the number of qualified employees then-currently employed as of one year prior to the date of application. If (a) is greater than (b) and the difference is equal to or exceeds the minimum number of additional qualified employees, then the difference between the two numbers shall be multiplied by the tax credit per additional employee identified on the above chart for that tier.

DEFINITION OF “SMALL BUSINESS:”

A “*Small Business*” is defined in section 288.703, F.S., means an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As applicable to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

DEFINITION OF QUALIFIED EMPLOYEES:

A “*Qualified Employee*” is any employee of an eligible business who performs duties in connection with the operations of the business on a regular, full-time basis for an average of at least 36 hours per week for at least 3 months within the qualified high-crime area in which the eligible business is located. An owner or partner of the eligible business is not a qualified employee. The term “Qualified Employee” also includes an employee leased from an employee leasing company licensed under chapter 468, Florida Statutes, if such employee has been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months. Once an employee becomes a qualified employee of the eligible business, the person keeps that status until he or she is no longer actively working for that eligible business.

DEFINITION OF NEW BUSINESS:

A “*New Business*” is any eligible business first beginning operation on a site in a qualified high-crime area and clearly separate from any other business operation within that qualified high-crime area.

DEFINITION OF EXISTING BUSINESS:

An “*Existing Business*” is any eligible business that is located within a designated urban job tax credit area and does not qualify for as a “*New Business*”.

URBAN AREA CONTACT PERSONS:

CITY/ COUNTY	TIER	CONTACT PERSON	PHONE	FAX
Fort Lauderdale	II	Angela Wilson	954/828-4347	954/828-4500
Jacksonville	I	Joe Whitaker	904/630-1858	904/630-2919
Lakeland	III	Steven Scruggs	863/687-3788	863/688-2941
Miami-Dade County	II; II and III	Lori Weldon	786/469-2262	786/469-2226
Ocala	I	Dorothy LeBlanc	352/629-8530	352/368-5994
Orlando	I	Tim Dougher	407/246-2821	407/246-3359
Palm Beach County	I	Pamela L. Nolan	561/355-3624	561/355-6017
Pompano Beach	II	Richard Bowman	954/786-4659	954/786-5534
St. Petersburg	III	Sophia Sorolis	727/892-5288	727/892-5465
Tallahassee	II	Michael Parker	850/891-6500	850/891-6592
Tampa	I	Ed Johnson	813/224-3806	813/242-3830

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DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF COMMUNITY DEVELOPMENT
107 EAST MADISON STREET; MSC 160
TALLAHASSEE, FLORIDA 32399-4135**

PHONE: 850/717-8518

FAX: 850/717-8522

E-MAIL: BURT.VONHOFF@DEO.MYFLORIDA.COM

URBAN JOB TAX CREDIT PROGRAM
FORM UR-J: APPLICATION FOR ELIGIBILITY
(pursuant to s. 212.097, F.S.)

Date of Application: _____

Has this business submitted an urban job tax credit application previously? _____ YES _____ NO

If yes, date of previous application: _____

Business Name: _____

Federal Employer Identification Number: _____

Florida Unemployment Insurance Compensation Number: _____

Mailing Address: _____

Business Location: _____
(if different from
mailing address) _____

Contact Person: _____

Phone Number: _____ FAX: _____

The applicant is applying as: _____ A NEW BUSINESS or as _____ AN EXISTING BUSINESS

First Day of Operations at this location: _____

Standard Industrial Classification Code: _____

Urban Area Number: UA-_____ TIER: _____

Most Recent Tax Year: _____ TOTAL GROSS RECEIPTS: _____

GROSS RECEIPTS from activities associated with the above SIC CODE (most recent tax year): _____

RETAIL RECEIPTS (most recent tax year): _____

(Note: receipts from retail sales are to be excluded except for businesses in SIC 52-57, 59, 70, 7992 and 7996.)

Is the business a "Small Business" as defined in subsection 288.703 (1), Florida Statutes?

_____ YES _____ NO

TAX CREDIT CALCULATION FOR NEW BUSINESS

TIER	TIER I	TIER II	TIER III
(a) CREDIT AMOUNT	\$1,500	\$1,000	\$500
(b) NUMBER OF QUALIFIED EMPLOYEES AS OF DATE OF APPLICATION *	_____	_____	_____
(c) BASE CREDIT (b x a)	\$ _____	\$ _____	\$ _____
(d) # OF QUALIFIED EMPLOYEES ELIGIBLE FOR ADDITIONAL WELFARE TRANSITION PROGRAM CREDIT *	_____	_____	_____
(e) WELFARE TRANSITION CREDIT (d x \$500.00)	\$ _____	\$ _____	\$ _____
(f) TOTAL TAX CREDIT (c + e)	\$ _____	\$ _____	\$ _____

* (b) and (d): **please provide information on the Qualified Employees for whom you are claiming on the last page of this application**

TAX CREDIT CALCULATION FOR EXISTING BUSINESS

TIER	TIER I	TIER II	TIER III
(a) CREDIT AMOUNT	\$1,500	\$1,000	\$500
(b) NUMBER OF QUALIFIED EMPLOYEES AS OF DATE OF APPLICATION	_____	_____	_____
(c) NUMBER OF QUALIFIED EMPLOYEES AS OF 12 MONTHS BEFORE DATE OF APPLICATION	_____	_____	_____
(d) NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES (b)–(c)	_____	_____	_____
(e) BASE CREDIT (d x a)	\$ _____	\$ _____	\$ _____
(f) # OF ADDITIONAL QUALIFIED EMPLOYEES ELIGIBLE FOR ADDITIONAL WELFARE TRANSITION PROGRAM CREDIT	_____	_____	_____
(g) WELFARE TRANSITION CREDIT (f x \$500.00)	\$ _____	\$ _____	\$ _____
(h) TOTAL TAX CREDIT (e + g)	\$ _____	\$ _____	\$ _____

* (d) and (f): **please provide information on the Qualified Employees for whom you are claiming on the last page of this application**

(THE FOLLOWING IS REQUIRED OF ALL APPLICANTS)

CREDIT WILL BE TAKEN AGAINST: _____ **CORPORATE;** _____ **SALES/USE TAX**

If using a Sales & Use Tax Credit, list Sales & Use Tax Certificate #: _____ - _____ - _____ - _____ - _____.

PLEASE PROVIDE INFORMATION ON THE QUALIFIED EMPLOYEES

FOR WHOM THE APPLICANT IS CLAIMING A CREDIT:

(If necessary attach a separate sheet listing this information.)

EMPLOYEE NAME	S. S. NUMBER	CREDIT

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

SIGNATURE OF REGISTERED DEALER OR AUTHORIZED CORPORATE OFFICER _____
DATE

FOR DEPARTMENT USE ONLY

A tax credit of \$ _____ is hereby approved for either: _____ Corporate or _____ Sales and Use Tax.

(Authorized Signature) _____
(Date)

URBAN JOB TAX CREDIT PROGRAM

SINGLE BUSINESS ENTITY AFFIDAVIT (To accompany an Application For Eligibility Form UR-J)

The undersigned (an authorized corporate officer or a registered dealer) hereby acknowledges that our firm _____
(Federal Employer Identification Number: _____) is submitting a sole Application For Eligibility (Form UR-J) dated _____ for the Urban Job Tax Credit Program.

Pursuant to the definition of a “eligible business” in Section 212.097(1)(a), Florida Statutes, which states “commonly owned and controlled entities are to be considered a single business entity,” we hereby acknowledge that our firm (whether an individual store or a multitude of stores commonly owned and operated by the corporation) shall be classified as a “single business entity” for the purposes of the Urban Job Tax Credit Program.

The firm acknowledges that at this time it may submit **only one** Application For Eligibility on behalf of **all** businesses within the firm’s ownership and control that are located in a designated high-crime area and qualify for the Urban Job Tax Credit Program, in accordance with Section 212.097, Florida Statutes.

The firm acknowledges the businesses listed in the attached Application for Eligibility is/are its designee(s) to apply for an Urban Job Tax Credit and it is our understanding that our firm _____ will **not** be eligible to submit another Application For Eligibility until twelve (12) months from the date of the application that we are submitting at this time.

Business Name

Authorized Signature

Date

Printed Name