

Application for a
Qualified Target Industry Business
Tax Refund Claim

FY 2014-2015

[Company, LLC]

(Date Submitted)

Please email to:

xxxx.xxxx@deo.myflorida.com

Application Instructions

1. This is a QTI tax refund claim form. Where possible, certain information has been provided by DEO's Division of Strategic Business Development (DSBD) for the project. This information should be reviewed by the Awardee Business for accuracy and corrected if needed.
2. Please carefully review your QTI Agreement, including all Exhibits, before beginning to prepare this application.
3. The completed and signed application must be emailed to the web address listed in the cover letter and on the front page of this application along with jobs, wages, and tax documentation no later than January 31, 2014, or March 3, 2014, if your extension request has received and granted.
4. **REVIEW PROCESS:** DEO/DSBD's external auditors will review submitted claim information, check employment information against employment records filed with DEO's Division of Workforce Services (DWS), and tax payment information with the Florida Department of Revenue, and with the applicable county tax collector's office, if necessary. The review process can be greatly accelerated if you submit documentation of all tax payments with this application.
5. **PAYMENT PROCESS:** Upon completion of the External Auditor's evaluation and confirmation, if the local financial support has been paid, and if it is on or after July 1, 2014, DSBD will approve the refund claim, or a prorated share of the claim; notify the Awardee Business; and request a check from its fiscal office. Payment should follow within three weeks. If the claim is disapproved, pursuant to s. 288.106(5)(b), F.S., no refund will be paid and eligibility for all future refunds scheduled in the tax refund agreement will be revoked. An Awardee Business that fraudulently claims a refund is liable for repayment of the refund plus a mandatory 200-percent penalty and is guilty of a third-degree felony (s. 288.106(3)(g), F.S.).
6. **AUDIT:** Records must be maintained and available to DSBD and its External Auditor for verification of the jobs, wages, and tax payments provided in the annual refund application. Pursuant to s. 288.106(5)(b), F.S., if such an audit determines that the information provided cannot be substantiated, the result may be the loss of eligibility for receipt of all future tax refunds previously authorized as well as the revocation of certification as a [Incentive] Business. Supporting documentation must be maintained for a period of 5 years after the last tax refund claim is made.

Employer & Project Identification

1. Name of Awardee Business: _____
2. Agreement Number: _____
Project ID: _____
3. Refund Claim Contact Person:

(Name and Title)
- Phone number: _____ Email address _____
4. Mailing Address: ;, _____

5. a. Awardee Business Federal Employer Identification Number: _____
b. Sales Tax Identification Number: _____
c. Unemployment Insurance Account Number: _____
6. Business' Taxable Year: -

Eligible Taxes Paid

7. Fill in the final column:

Eligible Taxes of the QTI Business	Taxes Previously Confirmed:*	QTI Taxes Previously Refunded:	Balance Available: for FY 2014-2015	Taxes Paid 1/1/2013 - 12/31/13
Sales & Use (Part I Ch. 212, F.S.)				
Corporate Income (Ch. 220, F.S.)**				
Intangibles Tax on real property purchases (Ch. 199, F.S.)				
Documentary (Ch. 201, F.S.)				
Communications (Ch.202, F.S.)				
Ad valorem (Ch. 220.03(1)(a), F.S.)				
Insurance Premium (Ch. 624.509, F.S.)				
TOTAL ELIGIBLE TAXES PAID				\$

* The taxes shown here may differ from those actually reported by the QTI Business. The taxes shown here are the amounts verified either by FDOR, the local Tax Collector's Office, or DSBD. QTI, QTI w/Brownfield Bonus, and QDSC Awardees must provide proof of payment for all taxes reported. Examples of documentation include copies of canceled checks (front and back), EFT receipts, and bank statements.

**If Corporate Income Tax is filed jointly with other affiliated businesses, report only those taxes reasonably attributable to the QTI Project, which may include taxes paid by affiliates. Please attach a worksheet explaining how the share attributable to the QTI Business was determined. Per the [Incentive] Agreement and applicable statute, only corporate income taxes that become due and are paid in the QTI Business' fiscal year after the Agreement is executed are eligible. All other taxes are eligible during the period shown in the last column.

8. FDOR's records indicate you have reported the following adjustments for taxes on which previous refunds have been based. Please review these adjustments and in the "confirmation box" circle **Y** (for **Yes**) if the adjustments shown are correct or **N** (for **No**) if the adjustments are incorrect. If incorrect, write in the correct amount and attach a note of explanation. **Also, please note any additional adjustments not previously reported, as required in s. 288.106(3)(e), F.S.**

Adjustments to Previously Paid Taxes Resulting from Refunds, Credits, or Exemptions (except for QDSC)			
Tax Year/Date of Adjustment	Tax Category	Adjustment Amount	Confirmation
			Y/N \$
			Y/N \$
			Y/N \$

Tax Refund Claimed

9. The tax refund claimed in a fiscal year may not exceed: 1) the amount specified for that fiscal year in the QTI Agreement; 2) the Eligible Taxes Due and Paid and available for the fiscal year; nor 3) five times the amount of Local Financial Support (LFS) paid to the Economic Development Incentives Account and available for the fiscal year (unless the project has received an LFS Waiver).

(a) Tax refund amount claimed:

Scheduled in (Incentive) Agreement FY <u>2014-2015</u> Sales Force will fill in this half of chart			Business Claim
State	Local	Total	
		\$102,000.00	\$0.00

(b) Please complete the blank right-hand section of the chart:

Agreement Requirements For Calendar 2013			Performance Reported by Awardee Business For Calendar 2013		
Average Annual Wage	Base Jobs	Scheduled Net-New Project Jobs	Average Annual Wage	Reported Net-New Project Jobs	Total Project Jobs ¹
\$55,000.00	707	102			

¹Total Project Jobs is defined as the average number of project jobs (both base, retained and new) **actually working onsite for the project** during the refund period. Jobs from previous refund phases must be maintained, on average, for all succeeding job-creation and maintenance period.

²Average Annual Wage is defined as the average annual wages actually paid (defined in the Jobs and Wages Exhibit of the Agreement).

A tax refund shall be paid if the net increase in full-time equivalent jobs over the base period (column 5) is at least as great as the number of jobs required by the (Incentive) Agreement for the current refund period and the average annual wage paid for those jobs (column 6) is at least as great as the average wage specified in the (Incentive) Agreement. An Awardee Business remains eligible to receive a pro rata share, less a 5-percent penalty, of its tax refund if the business creates at least 80% of the required net new jobs and meets all of the other program requirements. Also, an Awardee Business remains eligible to receive a pro rata share, less a 5-percent penalty, of its tax refund if the business meets at least 90% of the average wage stated in the QTI Agreement but not less than 115% (or 150% or 200% if a higher award was obtained based on 150% or 200% average wage) of the baseline wage established at the time the project was approved.

10. Please indicate the name and address to which the refund should be sent.

Check Payable To: _____
(Company Name on the e-registered W-9)

(For DSBD Use Only)

THIS IS NOT A GOODS AND SERVICES CONTRACT.
IT IS A TAX REFUND PER s.288.106, F.S.

Application completed by:

I certify that to the best of my knowledge, the information in this application is accurate.

(Signature)

(Signature of Authorized Officer)

(Name/Title)

(Name of Authorized Officer)

(Company)

(Title of Authorized Officer)

(Phone Number)

(Company)

(Date)

(Date)

