RURAL JOB TAX CREDIT PROGRAM

**FORM RU-J: APPLICATION FOR ELIGIBILITY**

**(pursuant to s. 212.098, F.S.)**

**INSTRUCTIONS**

**WHO MUST FILE:**

In order to obtain a tax credit authorized under section 212.098, 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:

**Rural Job Tax Credit Program**

**Florida Department of coMMerce**

**Division of Economic Development**

**107 East Madison Street; MSC 80**

**Tallahassee, Florida 32399**

**CLAIMING TAX CREDIT:**

Upon approval, you will receive a letter from the Florida Department of Commerce (FloridaCommerce) and a notification from the Department of Revenue if claiming a sales and use tax credit (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 (FLORIDACOMMERCE) 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 Assistance Office at 850-488-6800, 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 business categories and sic codes:**

To be eligible for a tax credit, a business must be physically located within one of the 36 designated Qualified Rural Areas and be predominately engaged in (or headquarters for) activities classified in one of the following Standard Industrial Classification (SIC) Codes:

|  |  |
| --- | --- |
| **SIC/CATEGORY** | **DESCRIPTION** |
| 01 - 09 | Agriculture; Forestry; and Fishing |
| 20 - 39 | Manufacturing |
| 70 | Hotels and Other Lodging Places |
| 422 | Public Warehousing and Storage |
| 781 | Motion Picture Production/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 RURAL Areas and Rural area Numbers:**

|  |
| --- |
| ELIGIBLE QUALIFIED RURAL AREAS |
| Baker County RC-0201 | Gulf County RC-2301 | Madison County RC-4001 |
| City of Belle Glade RC-5002(Palm Beach County) | Hamilton County RC-2401 | Nassau County RC-4501 |
| Bradford County RC-0401 | Hardee County RC-2501 | Okeechobee County RC-4701 |
| Calhoun County RC-0701 | Hendry County RC-2601 | City of Pahokee RC-5027(Palm Beach County) |
| Columbia County RC-1201 | Highlands County RC-2801 | Putnam County RC-5401 |
| DeSoto County RC-1401 | Holmes County RC-3001 | City of South Bay RC-5034(Palm Beach County) |
| Dixie County RC-1501 | Immokalee Area RC-1103(Collier County) | Suwannee County RC-6101 |
| Flagler County RC-1801 | Jackson County RC-3201 | Taylor County RC-6201 |
| Franklin County RC-1901 | Jefferson County RC-3301 | Union County RC-6301 |
| Gadsden County RC-2001 | Lafayette County RC-3401 | Wakulla County RC-6501 |
| Gilchrist County RC-2101 | Levy County RC-3801 | Walton County RC-6601 |
| Glades County RC-2201 | Liberty County RC-3901 | Washington County RC-6701 |

### How Many New Jobs Are Needed To Earn Tax Credits?

|  |
| --- |
| NEW BUSINESS |
| **MINIMUM NUMBER OF QUALIFIED EMPLOYEES** | **TAX CREDIT PER EMPLOYEE** |
| 10 Qualified Employeeson date of application | $1,000.00 \* |
| EXISTING BUSINESS WITH LESS THAN 50 EMPLOYEES |
| **MINIMUM NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES** | **TAX CREDIT PER EMPLOYEE** |
| 20 % More qualified employees than 1 year prior to date of application | $1,000.00 \* |
| EXISTING BUSINESS WITH 50 EMPLOYEES OR MORE |
| 10 More qualified employees than 1 year prior to date of application | $1,000.00 \* |

\* For Welfare Transition Program participants add an additional $500.00 tax credit.

**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. This declaration is for data collecting purposes and is not an eligibility factor.

**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 rural area in which the eligible business is located. An owner or partner of the eligible business is not a qualified employee.

**definition of new businesses:**

A **“*New Business*”** is any eligible business first beginning operation on a site in a designated rural job tax credit area and clearly separate from any other business operation within that qualified rural area.

**DEFINITION OF existing businesses:**

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

**E-VERIFY SYSTEM:**

In accordance with Section 288.061. of the Florida Statutes, the Applicant must include proof that it is registered with and uses the E-Verify system. Information on the E-Verify system is available at <https://www.e-verify.gov/>.

**AFFIDAVIT:**

Indicate whether the Corporation or Disregarded Entity are a Foreign Entity as defined in section 288.0071, Florida Statutes. Attach an affidavit signed under penalty of perjury attesting that the Corporation or Disregarded Entity are not a Foreign Entity. Please see the following link for a template affidavit. [section-288-007-f-s-affidavit-of-compliance.pdf (floridajobs.org)](https://floridajobs.org/docs/default-source/division-of-strategic-business-development/section-288-007-f-s-affidavit-of-compliance.pdf?sfvrsn=e46858b0_8)

**STARTING SALARY OR HOURLY WAGES OF NEW EMPLOYEES:**

An applicant is required to provide the starting salary or hourly wages for each new employee.

**RURAL AREA CONTACT PERSONS**

|  |  |  |  |
| --- | --- | --- | --- |
| **AREA** | **CONTACT** | **PHONE** | **E-MAIL** |
| Baker | Darryl Register | 904-259-6433 | dregister@bakerchamberfl.com  |
| Belle Glade | Sherry Howard | 561-233-3653 | SHoward@pbcgov.org |
| Bradford | Pam Whittle | 904-964-5278 | pam@northfloridachamber.com |
| Calhoun | Kristy Halley Terry | 850-674-4519 | kristy@calhounco.org |
| Columbia | David Kraus | 386-758-1178 | David\_kraus@columbiacountyfla.com |
| DeSoto | Sondra Guffey | 863-993-4800 | s.guffey@desotobocc.com |
| Dixie | Carol West | 352-498-5572 | promotedixie@gmail.com |
| Flagler | Dolores Key | 386-313-4070 | DKey@flaglercounty.gov |
| Franklin | Michael Moron | 850-653-9783 | michael@franklincountyflorida.com |
| Gadsden | Beth Cicchetti | 850-212-1056 | Bkirkland@fedconline.org |
| Gilchrist | Bobby Crosby | 352-463-3198 | bcrosby@gilchrist.fl.us |
| Glades | Rosemary Fllori | 863-946-0300 | rfllori@gladescountyedc.com |
| Gulf | Jim McKnight | 850-832-0227 | jmcknight@gulfcounty-fl.gov |
| Hamilton | Chadd Mathis | 386-792-6828 | cmathis@hamiltoncda.org |
| Hardee | Sarah Evers | 863-773-3030 | Sarah.pelham@hardeemail.com |
| Hendry | Keitha Daniels | 863-612-4912 | Keitha@hendryedc.com |
| Highlands | Jeff King | 863-402-6924 | Jking@highlandsfl.gov |
| Holmes | Joe Rone | 850-373-7248 | jrone@westflorida.coop |
| Immokalee | Melanie Schmees | 239-403-2914 | melanie@napleschamber.org |
| Jackson | Tiffany Garling | 850-633-2203 | executive@jacksonedc.com |
| Jefferson | Shannon Metty | 850-342-0223 | smetty@jeffersoncountyfl.gov |
| Lafayette | Steve Land | 386-294-1600 | sland@lafayetteclerk.com  |
| Levy | Matt Brooks | 352-486-5218 | district5@levycounty.org |
| Liberty | Johnny Eubanks | 850-570-0222 | jbEubanks@fairpoint.net |
| Madison | Sherilyn Pickles | 850-973-3179 | admin@madisoncountyfl.com |
| Nassau | Sherry Mitchell | 904-729-9077 | sherry@nassauflorida.com |
| Okeechobee | Kaylee King | 863-357-2334 | Kaylee@ocedcorps.com |
| Pahokee | Sherry Howard  | 561-233-3653 | SHoward@pbcgov.org |
| Putnam | Mark Litten | 386-328-1503 | mark@chamberpc.com |
| South Bay | Sherry Howard | 561-233-3653 | SHoward@pbcgov.org |
| Suwannee | Jimmy Norris | 386-364-1700 | jimmyn@suwcountyfl.gov |
| Taylor | Paula Carlton | 850-584-5627 | tcdaperry@gmail.com |
| Union | Jimmy Williams | 386-496-4241 | jwilliams@unioncounty-fl.gov |
| Wakulla | Beth Cicchetti | 850-212-1056 | Bkirkland@fedconline.org |
| Walton | Bill Imfeld | 850-419-9394 | bill@wcedafl.com |
| Washington | Ted Everett | 850-638-4157 | ted@washcomall.com |

#### RURAL JOB TAX CREDIT PROGRAM

**FORM RU-J: APPLICATION FOR ELIGIBILITY**

 **(pursuant to s. 212.098, F.S.)**

|  |  |
| --- | --- |
| Date of Application: |  |
| Has this business submitted a Rural Job Tax Credit application previously? |  YES |  NO |
| If yes, date of the most recent tax credit application: |  |
| Business Name: |  |
| Mailing Address: |  |
| Business Location: (if different from mailing address) |  |
| First Day of Operations at this location: |  |
| Federal Employer Identification Number: |  |
| Standard Industrial Classification Code orNorth American Industry Classification System Code: |  |
| Contact Person for this tax credit application: |  |
| Phone Number:  | E-Mail: |
| The applicant is applying as: | \_\_\_\_\_ A NEW BUSINESS or \_\_\_\_\_ AN EXISTING BUSINESS |
| Rural Area: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | RC-\_\_\_\_\_\_\_\_\_\_\_\_ |
| Most Recent Tax Year: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | Gross Receipts (most recent tax year) | $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |
| Retail Receipts (most recent tax year): $ \_\_\_\_\_\_\_\_\_\_\_ | *Note: Receipts from retail sales are to be excluded except for businesses in SIC Codes 52-57; 59; 70; 7992; and 7996* |
| Is the business a “Small Business” as defined in subsection 288.703 (1), Florida Statutes? YES NO*(This question is for data collection purposes and is not an eligibility requirement*.) |
| In accordance with Section 288.061. of the Florida Statutes, the Applicant must include proof that it is registered with and uses the E-Verify system. 1. Indicate whether the Applicant is registered and uses the E-Verify system YES
2. Attach proof the Applicant is registered with the E-Verify system.
 |
| In accordance with section 288.0071, Florida Statutes, the Corporation must include an affidavit signed under penalty of perjury attesting that the Corporation is not a foreign entity.  1. Indicate whether the Corporation is a Foreign Entity.  2. Attach notarized affidavit. |

**TAX CREDIT CALCULATION FOR NEW BUSINESS**

To be eligible, a New Business must have at least

10 qualified employees on the date of application

**(a) CREDIT AMOUNT $1,000**

 **PER EMPLOYEE**

# (b) NUMBER OF QUALIFIED

 **EMPLOYEES AS OF DATE**

 **OF APPLICATION \* (Must be at least 10 Qualified Employees)**

**(c) BASE CREDIT (b x a) $**

**(d) NUMBER OF QUALIFIED**

**EMPLOYEES ELIGIBLE**

**FOR ADDITIONAL WELFARE**

**TRANSITION 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 attached page of this application.**

###### TAX CREDIT CALCULATION FOR EXISTING BUSINESS

**FEWER THAN 50 EMPLOYEES**

To be eligible, aN EXISTING Business must have at least

**20% MORE qualified employees THAN 1 YEAR PRIOR TO date of application**

**(a) CREDIT AMOUNT $1,000**

# (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) (Must be at least 20% more Qualified Employees than 1 year prior to application date.)**

**(e) BASE CREDIT (d x a) $**

**(f) NUMBER OF ADDITIONAL QUALIFIED**

 **EMPLOYEES ELIGIBLE**

 **FOR ADDITIONAL WELFARE**

 **TRANSITION CREDIT**

**(g) WELFARE TRANSITION**

 **CREDIT (d x $500.00) $**

**(h) TOTAL TAX CREDIT (e + g) $**

**\* (b) and (f):** **Please provide information on the Qualified Employees for whom**

 **you are claiming on the attached page of this application**

###### TAX CREDIT CALCULATION FOR EXISTING BUSINESS

**50 OR MORE EMPLOYEES**

To be eligible, aN EXISTING Business must have at least

**10 MORE qualified employees THAN 1 YEAR PRIOR TO date of application**

**(a) CREDIT AMOUNT $1,000**

# (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) (Must be at least 10 more Qualified Employees than 1 year prior to application date.)**

**(e) BASE CREDIT (d x a) $**

**(f) NUMBER OF ADDITIONAL QUALIFIED**

 **EMPLOYEES ELIGIBLE**

 **FOR ADDITIONAL WELFARE**

 **TRANSITION CREDIT**

**(g) WELFARE TRANSITION**

 **CREDIT (d x $500.00) $**

**(h) TOTAL TAX CREDIT (e + g) $**

**\* (b) and (f):** **Please provide information on the Qualified Employees for whom**

 **you are claiming on the attached 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**

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

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law.

|  |  |  |  |
| --- | --- | --- | --- |
| **EMPLOYEE NAME** | **S. S. NUMBER** | **STARTING SALARY OR HOURLY WAGE** | **TAX CREDIT** |
|  |  |  | $1,000.00 |
|  |  |  |  |
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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 approved for: Corporate or Sales & Use Tax.**  **(Authorized Signature) (Date)** |

RURAL JOB TAX CREDIT PROGRAM

SINGLE BUSINESS ENTITY AFFIDAVIT

**(To accompany an Application For Eligibility Form RU-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 RU-J) dated for the Rural Job Tax Credit Program.

Pursuant to the definition of a “eligible business” in Section 212.098(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 Rural 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 Rural County qualify for the Rural Job Tax Credit Program, in accordance with Section 212.098, Florida Statutes.

The firm acknowledges the businesses listed in the attached Application for Eligibility is/are its designee(s) to apply for a Rural 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 Title