URBAN HIGH-CRIME AREA

JOB TAX CREDIT PROGRAM

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

**(pursuant to s. 212.097, Florida Statutes)**

## INSTRUCTIONS

**WHO MUST FILE:** In order to obtain a tax credit authorized under section 212.097, Florida Statutes, 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. The Date of Application will determine which tier that an eligible business is located within when designated areas are re-ranked every three years.

**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 High-Crime Area 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 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 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 at 1-850-488-6800, 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 SICs:**

To be eligible for a tax credit, a business must be physically located within one of the 13 designated urban high-crime 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. Merchandise.; 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**

**(for applications dated on or after January 1, 2024):**

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

**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 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.

For an existing eligible business to be eligible for a tax credit, the number of qualified employees employed 1 (one) year before the application date must be no lower than the number of qualified employees on January 1, 2009, or on the application date on which an application was based for any previous application

**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)

**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 in a qualified high-crime area and does not quality for as a “*New Business*”.

**URBAN HIGH-CRIME AREA CONTACT PERSONS:**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CITY/ COUNTY** | **TIER** | **CONTACT PERSON** | **PHONE** | **E-MAIL** |
| Fort Lauderdale | III | Jonelle Adderley | 954-828-4508 | Jadderley@fortlauderdale.gov |
| Jacksonville | II | Ed Randolph | 904-630-1858 | EdR@coj.net |
| Lakeland | III | Jason Willey | 863-834-6272 | Jason.willey@lakelandgov.net |
| Miami-Dade County | I; II and II | Freenette William | 305-375-2883 | freenette.williams@miamidade.gov |
| Ocala | I | Aubrey Hale | 352-629-8550 | ahale@ocalafl.org |
| Orlando | II | Kim C. King-Maysonet | 407-246-2721 | kim.king-maysonet@cityoforlando.net |
| Palm Beach County | II | Meri Weymer | 561-233-3675 | mweymer@pbcgov.org  |
| Pompano Beach | I | Chris Clemens | 954-786-4048 | chris.clemens@copbfl.com |
| St. Petersburg | III | Alexis Garcia | 727-893-7539 | Alexis.garcia@stpete.org  |
| Tallahassee | II | Cristina Paredes | 850-300-7559 | CParedes@OEVfor Business.org  |
| Tampa | I | Alis Drumgo | 813-274-5566 | Alis.Drumgo@tampagov.net |

**Urban High-Crime Area Job Tax Credit Program**

**Department of Commerce**

**Division of Economic Development**

**107 East Madison Street; MSC 80**

**Tallahassee, Florida 32399**

**WEBSITE:** [**www.floridajobs.org**](http://www.floridajobs.org)

**URBAN HIGH-CRIME AREA 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 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 |
| Urban High-Crime Area: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | UA-\_\_\_\_\_\_\_\_\_\_\_\_ | Tier \_\_\_\_\_\_\_\_\_\_ |
| 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 |
| 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 A NEW BUSINESS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COLUMN** | **DESCRIPTION** | **TIER I** | **TIER II** | **TIER III** |
| **A** | **TAX CREDIT AMOUNT PER QUALIFIED EMPLOYEE** | **$1,500** | **$1,000** | **$500** |
| B \* | NUMBER OF QUALIFIED EMPLOYEES AS OF DATE OF APPLICATION  | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** |
| **C** | **BASE TAX CREDIT AMOUNT****(B) x (A)** | **$\_\_\_\_\_\_** | **$\_\_\_\_\_\_** | **$\_\_\_\_\_\_** |
| **D \*** | **NUMBER OF ADDITIONAL 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 a tax credit on page 8 of this application.** |

**TAX CREDIT CALCULATION FOR AN EXISTING BUSINESS**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **COLUMN** | **DESCRIPTION** | **TIER I** | **TIER II** | **TIER III** |
| **A** | **TAX CREDIT AMOUNT PER QUALIFIED EMPLOYEE** | **$1,500** | **$1,000** | **$500** |
| B | NUMBER OF QUALIFIED**EMPLOYEES AS OF DATE OF APPLICATION**  | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** |
| **C** | **NUMBER OF QUALIFIED****EMPLOYEES AS OF 12** **MONTHS BEFORE DATE OF APPLICATION** | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** |
| **D \*** | **NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES** **(B) – (C)**  | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** | **\_\_\_\_\_\_** |
| **E** | **BASE TAX CREDIT AMOUNT****(D) x (A)** | **$\_\_\_\_\_\_** | **$\_\_\_\_\_\_** | **$\_\_\_\_\_\_** |
| **F \*** | **NUMBER 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 a tax credit on page 8 of this application or attach the information.** |

**(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**  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

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.

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 and Use Tax.**  **Authorized Signature Date** |

URBAN HIGH-CRIME AREA

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 High-Crime Area 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 High-Crime Area 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 High-Crime Area Job Tax Credit Program, in accordance with Section 212.097, Florida Statutes.

The firm acknowledges the business listed in the attached Application for Eligibility is/are its designee(s) to apply for an Urban High-Crime Area 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** |