

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 ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS 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 Economic Opportunity (DEO) 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 (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 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)
	The list of Target Industries for the Qualified Target Industry Tax Refund Program (see attached list)

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 (Palm Beach County)	RC-5002	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 (Palm Beach County)	RC-5027
Columbia County	RC-1201	Highlands County	RC-2801	Putnam County	RC-5401
DeSoto County	RC-1401	Holmes County	RC-3001	City of South Bay (Palm Beach County)	RC-5034
Dixie County	RC-1501	Immokalee Area (Collier County)	RC-1103	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 Employees on 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/>.

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	www.bakerchamberfl.com
Belle Glade	Brenda Bunting	561-996-2745	bgchamber@aol.com
Bradford	Pam Whittle	904-964-5278	pam@northfloridachamber.com
Calhoun	Kristy Halley Terry	850-674-4519	kristy@calhounco.org
Columbia	Glenn Hunter	386-758-1033	ghunter@columbiacountyfla.com
DeSoto	Sondra Guffey	863-993-4800	s.guffey@desotobocc.com
Dixie	Tim Alexander	352-498-1426	Tim.alexander@dixie.fl.gov
Flagler	Helga van Eckert	386-313-4070	hvaneckert@flaglercountyedc.com
Franklin	Michael Moron	850-653-9783	michael@franklincountyflorida.com
Gadsden	Henry Grant	850-875-7255	hgg@ufl.edu
Gilchrist	Bobby Crosby	352-463-3198	bcrosby@gilchrist.fl.us
Glades	Tracy Whirls	863-946-0300	twhirls@gladescountyedu.net
Gulf	Jim McKnight	850-832-0227	jmcknight@gulfcounty-fl.gov
Hamilton	Susan Ramsey	386-792-6828	hamiltonecodev@windstream.net
Hardee	Sarah Pelham	863-773-3030	Sarah.pelham@hardeemail.com
Hendry	Jennifer Price	863-675-6007	Jennifer@hendryedc.com
Highlands	Eva Cooper	863-453-2818	cooper@highlandsedc.com
Holmes	Joe Rone	850-373-7248	jrone@westflorida.coop
Immokalee	Penny Phillippi	239-867-4121	pennyphillippi@colliergov.net
Jackson	Tiffany Garling	850-482-8061	tiffany@jacksoncounty.com
Jefferson	Diane Scholz	850-728-5191	dscholz@iog.fsu.edu
Lafayette	Steve Land	386-294-1600	sland@lafayetteclerk.com
Levy	Dave Pieklik	352-493-6797	director@naturecoast.org
Liberty	Johnny Eubanks	850-643-2359	jbe@gtcom.net
Madison	Brian Kauffman	850-973-3179	mccord@madisoncountyfl.com
Nassau	Steve Rieck	904-225-8878	info@expandinnassau.com
Okeechobee	Brian Cartland	863-467-6246	Brian@okeechobeebusiness.com
Pahokee	Darrick Moore	561-924-5534	darrickmorre@cityofpahokee.com
Putnam	Brian Bergen	386-328-1503	brian@chamberpc.com
South Bay	Corey L. Alston	561-996-6751	calston@southbaycity.com
Suwannee	Alvin Jackson	386-364-1700	alvinj@suwcounty.gov
Taylor	Rick Breer	850-584-5627	tcda@gtcom.net
Union	Kellie Hendricks Connell	386-496-8440	connellk@unionclerk.com
Wakulla	Kevin Vaughn	850-926-1848	kvaughn@rgvi.com
Walton	Bill Imfeld	850-419-9394	bill@wcedafl.com
Washington	Ted Everett	850-638-4157	ted@washcomall.com

QUALIFIED TARGET INDUSTRY (QTI) TAX REFUND TARGET INDUSTRIES BY NAICS CODE

Only businesses able to locate in other states and serving multi-state and/or international markets are targeted. Retail activities, utilities, mining and other extraction or processing businesses, and activities regulated by the Division of Hotels and Restaurants of the Department of Business and Professional Regulation, are statutorily excluded from consideration. All projects are evaluated on an individual basis and therefore operating in a target industry does not automatically indicate eligibility.

MANUFACTURING (31-33)

- Food Manufacturing (311)
- Beverage Manufacturing (312)
- Textile Mills (313)
- Textile Product Mills (314)
- Apparel Manufacturing (315)
- Leather and Allied Product Manufacturing (316)
- Wood Product Manufacturing (321)
- Paper Manufacturing (322)
- Printing and Related Support Activities (323)
- Petroleum and Coal Products Manufacturing (324)
- Chemical Manufacturing (325)
- Plastics and Rubber Products Manufacturing (326)
- Nonmetallic Mineral Product Manufacturing (327)
- Primary Metal Manufacturing (331)
- Fabricated Metal Product Manufacturing (332)
- Machinery Manufacturing (333)
- Computer and Electronic Product Manufacturing (334)
- Electrical Equipment, Appliance, and Component Manufacturing (335)
- Transportation Equipment Manufacturing (336)
- Furniture and Related Product Manufacturing (337)
- Miscellaneous Manufacturing (339)

GLOBAL LOGISTICS & TRADE

- Wholesale Trade (42)
 - Merchant Wholesalers, Durable Goods (423)
 - Merchant Wholesalers, Nondurable Goods (424)
 - Wholesale Electronic Markets and Agents and Brokers (425)
- Transportation and Warehousing (48-49)

FINANCE & INSURANCE

- Credit Intermediation and Related Activities (522)
- Securities, Commodity Contracts, and Other Financial Investments and Related Activities (523)
- Insurance Carriers and Related Activities (524)
- Funds, Trusts, and Other Financial Vehicles (525)

INFORMATION TECHNOLOGY

- Publishing Industries (except Internet) (511)
- Motion Picture & Sound Recording Industries (512)
- Telecommunications (517)
- Data Processing, Hosting & Related Services (518)
- Other Information Services (519)

PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES (54)

CORPORATE HEADQUARTERS

- Management of Companies and Enterprises (55)

OTHER

- Educational Services (611)*
- Medical & Diagnostic Laboratories (621)
- Space Research & Technology (927)

ADMINISTRATIVE & SUPPORT SERVICES (561)**

*Only includes 611430, 611512 and 611710
**Excludes 5611 and 5614 unless otherwise permitted in 288.106 F.S.

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 or North 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): \$ _____	<i>Note: Receipts from retail sales are to be excluded except for businesses in SIC Codes 52-57; 59; 70; 7992; and 7996</i>	
Is the business a "Small Business" as defined in subsection 288.703 (1), Florida Statutes? <div style="display: flex; justify-content: space-around;"> _____ YES _____ NO </div> <i>(This question is for data collection purposes and is not an eligibility requirement.)</i>		
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.		
<ol style="list-style-type: none"> 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. 		

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 PER EMPLOYEE **\$1,000**
- (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

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

Printed Name

Date

Title