

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 Services Process 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 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. Such Welfare Transition Program participants 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 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*”.

RURAL AREA CONTACT PERSONS
As of October 6, 2014

| AREA | CONTACT | PHONE | |
|-------------|---------------------|--------------|--|
| 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 | Mandy Hines | 863-993-4800 | m.hines@desotobocc.com |
| Dixie | Mike Cassidy | 352-498-3029 | dixiechamber@usa.net |
| Flagler | Helga van Eckert | 386-313-4070 | hvaneckert@flaglercountyedc.com |
| Franklin | Alan C. Pierce | 850-653-9783 | alanp@fairpoint.net |
| 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 | Donald Butler | 850-229-6109 | gulfcoadm@gtcom.net |
| 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 | Jim Brook | 850-547-4682 | chamber@wfeca.net |
| Immokalee | Penny Phillippi | 239-867-4121 | pennyphillippi@colliergov.net |
| Jackson | Bill Stanton | 850-526-4005 | stantonjcdc@earthlink.net |
| Jefferson | Julie Conley | 850-997-7999 | icedc@embarqmail.com |
| Lafayette | John Sinletary | 386-294-1929 | |
| Levy | Dave Pieklik | 352-493-6797 | director@naturecoast.org |
| Liberty | Johnny Eubanks | 850-643-2359 | jbe@gtcom.net |
| Madison | Allen Cherry | 850-973-3179 | mccoord@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 | Alex McCoy | 386-328-1503 | alex@pcccf.org |
| South Bay | Leondrea Camel | 561-996-6751 | camell@southbaycity.com |
| Suwannee | Dennis Cason | 386-362-3071 | dcason@suwannee-chamber.com |
| Taylor | Rick Breer | 850-584-5627 | tcda@gtcom.net |
| Union | John Rimes | 386-496-8440 | jdrimes3@yahoo.com |
| Wakulla | Kevin Vaughn | 850-926-1848 | kvaughn@rgvi.com |
| Walton | Scarlett Miller | 850-892-4859 | scarlett@wcedafl.com |
| Washington | Ted Everett | 850-638-4157 | wccchamber@wfeca.net |

**QUALIFIED TARGET INDUSTRY (QTI) TAX REFUND
TARGET INDUSTRIES
(Effective November 1, 2001)**

Only businesses serving multi-state and/or international markets are targeted. Business must be able to locate in other states. 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.

MANUFACTURING FACILITIES

Chemical Manufacturing
Pharmaceutical Manufacturing
Plastics & Rubber Products Manufacturing
Computer & Electronic Product Mfg
Computer & Electronic Component Mfg
Electromedical Apparatus Mfg
Irradiation Apparatus Mfg
Laser Manufacturing
Optoelectronics Manufacturing
Reproducing Magnetic & Optical Media Mfg
Semiconductor Manufacturing
Software Reproducing
Transportation Equipment Manufacturing
Aviation & Aerospace Manufacturing
Machinery Manufacturing
Electronic Flight Simulator Manufacturing
Instruments for Measuring & Testing Electricity
Lens Manufacturing
Optical Instruments Manufacturing
Power Distribution, Generation & Technology
Electrical Equipment Manufacturing
Appliance Component Manufacturing
Fiber Optic Cable Manufacturing
Miscellaneous Manufacturing
Surgical & Medical Instrument Manufacturing
Food & Beverage Products Manufacturing
Textile Mills & Apparel Manufacturing
Wood & Paper Product Manufacturing
Printing & Related Support Activities
Metal Manufacturing
Furniture & Related Products Manufacturing

FINANCE & INSURANCE SERVICES

Nondepository Credit Institutions
Credit Intermediation & Related Activities
Securities, Commodity Contracts
Insurance Carriers
Funds, Trusts & Other Financial Vehicles

WHOLESALE TRADE

Business-to-Business Electronic Marketing

INFORMATION INDUSTRIES

Sound Recording Industries
Integrated Record Production/Distribution
Film, Video & Electronic Media
Production (Excluding temporary "on location" filming)
Postproduction Services
Information Services & Data Processing
Internet Service Providers, Web Search Portals
Data Processing Services
On-line information Services
Publishing Industries
Software Publishing
Music Publishing
Telecommunications
Satellite Communications

PROFESSIONAL, SCIENTIFIC & TECHNICAL SERVICES

Professional, Scientific & Technical
Computer Programming / Software Development
Computer System Design
Management, Scientific & Tech Services
Research and Development
Scientific and Technical Consulting Services
Simulation Training
Testing Laboratories

MANAGEMENT SERVICES

Management Services
National, International & Regional Headquarters
Offices of Bank Holding Companies

ADMINISTRATIVE & SUPPORT SERVICES

Customer Care Centers
Telephonic & On-line Business Services
Customer Support
Transaction Processing
Technical Support
Credit Bureaus

* *Those industries in italics are examples of the subsections*

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 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: _____

Rural Area Name: _____ Rural Area Number: RC-_____

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 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

**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 | CREDIT |
|---------------|--------------|--------|
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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

Printed Name

Date

Title