

# URBAN JOB TAX CREDIT PROGRAM

## FORM UR-J: APPLICATION FOR ELIGIBILITY

(pursuant to s. 212.097, F.S.)

### INSTRUCTIONS

**WHO MUST FILE:** In order to obtain a tax credit authorized under section 212.097, 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:

URBAN JOB TAX CREDIT PROGRAM  
EXECUTIVE OFFICE OF THE GOVERNOR  
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT  
THE CAPITOL, SUITE 2001  
TALLAHASSEE, FLORIDA 32399-0001.

**CLAIMING TAX CREDIT:** Upon approval, you will receive a letter from the Office of Tourism, Trade and Economic Development (OTTED) 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 OTTED 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 850-488-6800, or in Florida 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 SICs:**

To be eligible for a tax credit, a business must be physically located within one of the 13 designated urban 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. Merch.; 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:**

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

**MINIMUM NUMBER OF NEW JOBS (TIERS/NEW OR EXISTING BUSINESSES)**

| <b>NEW BUSINESS</b>      |   |   |
|--------------------------|---|---|
| <b>TIER</b>              | <b>MINIMUM NUMBER OF QUALIFIED EMPLOYEES</b>            | <b>TAX CREDIT PER QUALIFIED EMPLOYEE</b>            |
| I                        | 10  | \$1,500.00 *  |
| II                       | 20  | \$1,000.00 *  |
| III                      | 30  | \$500.00 *  |
| <b>EXISTING BUSINESS</b> |   |   |
| <b>TIER</b>              | <b>MINIMUM NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES</b> | <b>TAX CREDIT PER ADDITIONAL QUALIFIED EMPLOYEE</b> |
| 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 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., as an independently owned and operated business employing 100 or fewer permanent full-time employees and whose total net worth is \$3 million or less, and whose average net income after federal income taxes, excluding loss carryover for the preceding 2 years, is not more than \$2 million.

**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 within a designated urban job tax credit area and does not qualify for as a **“New Business”**.

**URBAN AREA CONTACT PERSONS:**

| CITY/ COUNTY      | TIER           | CONTACT PERSON      | PHONE        | FAX          |
|-------------------|----------------|---------------------|--------------|--------------|
| Fort Lauderdale   | II             | Eve Bazer           | 954/828-4505 | 954/828-4500 |
| Jacksonville      | I              | Joe Whitaker        | 904/630-1858 | 904/630-2919 |
| Lakeland          | III            | Steven Scruggs      | 863/687-3788 | 863/683-7454 |
| Miami-Dade County | II; II and III | Ignacio de la Campa | 305/375-4535 | 305/372-6391 |
| Ocala             | I              | William L. Patten   | 352/629-8322 | 352/867-1781 |
| Orlando           | I              | Brooke Bonnett      | 407/246-2719 | 407/246-2895 |
| Palm Beach County | I              | Pamela L. Nolan     | 561/355-3624 | 561/355-6017 |
| Pompano Beach     | II             | Joseph A. Greco     | 954/786-4655 | 954/786-4666 |
| St. Petersburg    | III            | Cindy Margiotta     | 727/893-7100 | 727/892-5465 |
| Tallahassee       | II             | Michael Parker      | 850/891-6500 | 850/891-6592 |
| Tampa             | I              | Vernell Savage      | 813/274-7992 | 813/274-7745 |

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EXECUTIVE OFFICE OF THE GOVERNOR  
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT  
THE CAPITOL, SUITE 2001  
TALLAHASSEE, FLORIDA 32399-0001**

**PHONE: 850/487-2568  
FAX: 850/487-3014**

**E-MAIL: VONHOFB@EOG.STATE.FL.US**

**URBAN 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 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: \_\_\_\_\_

Urban Area Number: UA-\_\_\_\_\_ TIER: \_\_\_\_\_

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 52-57, 59, 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**

| <b>TIER</b>   | <b>TIER I</b>  | <b>TIER II</b> | <b>TIER III</b> |
|---|----------------|----------------|-----------------|
| <b>(a) CREDIT AMOUNT</b>  | <b>\$1,500</b> | <b>\$1,000</b> | <b>\$500</b>    |
| <b>(b) NUMBER OF QUALIFIED<br/>EMPLOYEES AS OF DATE<br/>OF APPLICATION *</b>                                    | _____          | _____          | _____           |
| <b>(c) BASE CREDIT (b x a)</b>  | <b>\$_____</b> | <b>\$_____</b> | <b>\$_____</b>  |
| <b>(d) # OF QUALIFIED<br/>EMPLOYEES ELIGIBLE<br/>FOR ADDITIONAL<br/>WELFARE TRANSITION<br/>PROGRAM CREDIT *</b> | _____          | _____          | _____           |
| <b>(e) WELFARE TRANSITION<br/>CREDIT (d x \$500.00)</b>   | <b>\$_____</b> | <b>\$_____</b> | <b>\$_____</b>  |
| <b>(f) TOTAL TAX CREDIT (c + e)</b>   | <b>\$_____</b> | <b>\$_____</b> | <b>\$_____</b>  |

\* (b) and (d): please provide information on the Qualified Employees for whom you are claiming on the last page of this application

**TAX CREDIT CALCULATION FOR EXISTING BUSINESS**

| <b>TIER</b>  | <b>TIER I</b>   | <b>TIER II</b>  | <b>TIER III</b> |
|--|-----------------|-----------------|-----------------|
| <b>(a) CREDIT AMOUNT</b>   | <b>\$1,500</b>  | <b>\$1,000</b>  | <b>\$500</b>    |
| <b>(b) NUMBER OF QUALIFIED EMPLOYEES AS OF DATE OF APPLICATION</b>                                       | _____           | _____           | _____           |
| <b>(c) NUMBER OF QUALIFIED EMPLOYEES AS OF 12 MONTHS BEFORE DATE OF APPLICATION</b>                      | _____           | _____           | _____           |
| <b>(d) NUMBER OF ADDITIONAL QUALIFIED EMPLOYEES (b)-(c)</b>  | _____           | _____           | _____           |
| <b>(e) BASE CREDIT (d x a)</b>   | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ _____</b> |
| <b>(f) # OF ADDITIONAL QUALIFIED EMPLOYEES ELIGIBLE FOR ADDITIONAL WELFARE TRANSITION PROGRAM CREDIT</b> | _____           | _____           | _____           |
| <b>(g) WELFARE TRANSITION CREDIT (f x \$500.00)</b>  | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ _____</b> |
| <b>(h) TOTAL TAX CREDIT (e + g)</b>  | <b>\$ _____</b> | <b>\$ _____</b> | <b>\$ _____</b> |

\* (d) and (f): please provide information on the Qualified Employees for whom you are claiming on the last page of this application



# URBAN 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 Job Tax Credit Program.

Pursuant to the definition of a “eligible business” in Section 212.097(2)(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 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 Job Tax Credit Program, in accordance with Section 212.097, Florida Statutes.

The firm acknowledges the businesses listed in the attached Application for Eligibility is/are its designee(s) to apply for an Urban 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**