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NEW OR EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE TAX BENEFITS APPLICATION FORMS AND INSTRUCTIONS

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW

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FORM 135.258 MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT AT LEAST *15 DAYS BEFORE THE FACILITY'S DEVELOPMENT IS PUT INTO USE* IN ORDER TO BE ELIGIBLE TO APPLY FOR THESE CREDITS.

FORM 135 AND ACCOMPANYING SCHEDULES MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT WITHIN ONE TAX PERIOD AFTER THE DEVELOPMENT OCCURRED TO EARN THE *FIRST-YEAR BENEFITS.*

FORM 135-A AND ACCOMPANYING SCHEDULES MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT EACH *SUBSEQUENT YEAR* FOR CREDIT CERTIFICATION TO EARN THE ANNUAL BENEFITS.

SUMMARY:
NEW/EXPANDING BUSINESS FACILITY TAX BENEFITS

PREAPPLICATION REQUIRED: ALL TAXPAYERS PLANNING TO INITIALLY QUALIFY A FACILITY FOR THE STATE INCOME/DIRECT PREMIUMS TAX CREDITS MUST FILE A FORM LETTER OF INTENT (preapplication) ***NO LATER THAN 15 DAYS PRIOR TO THE DATE THEIR DEVELOPMENT (expansion/ replacement/new location) IS PUT INTO OPERATION.*** **IF A FACILITY IS PLANNING TO START A NEW CREDIT, THIS PREAPPLICATION MUST BE FILED.**

ELIGIBLE FACILITIES:

Standard Industrial Classifications (SICs) and North American Industry Classification System (NAICS) codes are assigned to Missouri companies by the Missouri Division of Workforce Development.

- Airports, Flying Fields & Airport Terminal Services, SIC 4581/NAICS 488111, 488119 & 488190 (including Aircraft Maintenance & Repair Services *only*)
- Computer Programming, Data Processing & Other Computer-Related Activities, SIC 737/NAICS (including Computer Equipment *only*) 511210, 516110, 518111, 518112, 518210, 532420, 541511, 541512, 541513, 541519, & 811212
- Farm Implement Dealer Retail Activities, SIC 5999/NAICS 453998
- Insurance Carrier Activities: Life, Accident, Health, Medical, Fire, Marine & Casualty, SICs 631, 632 & 633/NAICS (*excluding* Annuity, Bonding, Fidelity, Surety, Credit, Liability or Other Financial Responsibility Insurance Carriers, & Savings Bank Life Insurance Carriers) 524113, 524114, 524126, 524130 & 525190 (including Workers' Compensation Insurance Funds *only*)
- Interexchange Telecommunications Services, defined in Section 386.020 RSMO
- Manufacturing Activities, SICs 20-39/NAICS Sectors 31-33, 511110, 511120, 511130, 511140, 511191, & 511199
- Mining Activities, SICs 10-14/NAICS Sector 21
- Motor Freight Transportation Terminal Activities, SIC 4231/NAICS 488490
- Office activities limited to headquarters (the administrative management of at least four integrated facilities), telemarketing (outbound marketing calls), insurance companies, passenger transportation ticket systems, or credit card billing/processing centers
- Poultry & Egg Production, SIC 025/NAICS Industry Group 1123
- Rail Transportation Terminal Activities, SIC 4013/ NAICS 488210
- Recycling Activities, SIC 5093/NAICS 423930
- Research & Development Activities (*excluding* Noncommercial Research Organizations), SIC 873/ NAICS 541380, 541710, 541720, 541910, & 541940 (including Veterinary Testing Laboratory *only*)
- Warehousing & Storage for the Public (*excluding* farm product warehousing & storage, miniwarehousing, & warehousing self-storage), SICs 422-423/NAICS Subsector 493
- Water Transportation Terminal Activities, SIC 4491/ NAICS 488310
- Wholesale Trade Activities, SICs 50-51/ NAICS Sector 42

APPLICATIONS REQUIRED:

(1) **Preapplication/Letter of Intent (Form 135.258):** IN ORDER FOR ANY FACILITY TO BE ELIGIBLE TO APPLY FOR THESE CREDITS, **A LETTER OF INTENT/PREAPPLICATION MUST BE POSTMARKED AT LEAST 15 DAYS PRIOR TO THE START OF THE DEVELOPMENT'S OPERATIONS AT THE FACILITY.**

(2) **Initial Application Year One (Form 135, Schedules S, M & the "Alien" Certification):** THE INITIAL APPLICATION FOR THE FACILITY MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT BEGAN OPERATIONS/WAS PUT INTO USE: **THE**

INITIAL APPLICATION MUST BE POSTMARKED BY THE ENDING DATE OF THE DEVELOPMENT'S SECOND TAX PERIOD OF OPERATION.

(3) **Subsequent Applications Years 2-10 (Form 135-A, Schedules S, M & the "Alien" Certification):** A tax credit application must be submitted each tax year to the Department of Economic Development for recalculation of jobs and investment credits at the facility. THERE IS NOT A DUE DATE FOR SUBSEQUENT APPLICATIONS.

QUALIFICATION REQUIREMENTS/ DEFINITIONS:

The following minimum new job AND investment qualification requirements must be maintained as an annual average in order to receive state tax credits each tax year of the maximum 10-year period:

New Job: an employee hired to work at the facility full-time, an average of 20 hours per week during the tax year, or if applicable, at least 80% of the season.

New Investment: the original cost of the facility's land, buildings, furniture, fixtures, machinery, equipment (excluding inventory) if owned by the taxpayer, or eight times the net annual rental rate if leased.

NOTE: An Office (see page 2 definition) with no other **eligible** Missouri facilities, must create and maintain **25 new jobs**, in addition to the investment requirements listed below.

(1) **New Facility** (new to Missouri; off-site expansion of existing Missouri facility)--2 new jobs AND $100,000 new investment.

(2) **Expanding Facility** (same-site expansion of existing Missouri facility)--2 new jobs AND $100,000 new investment, or if less than $100,000, twice the previous investment at the old facility.

(3) **Replacement Facility** (new facility replaces old Missouri facility with same/similar operation, that was previously operated by same/related taxpayer during the prior tax period, which has been closed on/before the end of the tax period when the new facility opened)--2 new jobs AND $1,000,000 new investment, or if less than $1 million, the **new investment (the difference between the total new and total old investment)** must be twice the investment at the old facility. EXAMPLE: If a company had a total original cost of $50,000 in use at their old facility, they must have a total original cost of at least $150,000 in use at their new facility in order to qualify for the credits: the new investment of $100,000 is double the total old investment.

(4) **Acquisition of Existing Facility** (taxpayer **purchases or leases** a Missouri facility **which was in operation** from another taxpayer)--**acquired jobs and investment do not qualify for credits;** taxpayer must expand facility after acquisition (see Item 2).

(5) **Expansion of Facility Currently OR Previously Earning New/Expanding Business Facility Credits** (same-site expansion of existing Missouri facility which previously earned or was qualified for this credit)--25 new jobs AND $1,000,000 new investment must be created in (a) years 8, 9, or 10 for facilities STILL EARNING this credit; OR (b) after year 10 for facilities PREVIOUSLY EARNING this credit, in order to start additional 10-year New/Expanding Business Facility tax credit period.

(6) **Expansion of Facility Previously Earning Enterprise Zone Tax Credits** (same-site expansion of existing Missouri facility which previously earned, or was qualified for the maximum years of enterprise zone credits and **which is eligible for the New/Expanding Business Facility tax credits**)--2 new jobs AND $100,000 new investment must be created **after last year** of enterprise zone credits in order to start new 10-year New/Expanding Business Facility tax credit period.

ANNUAL BENEFITS/DEFINITIONS:

CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS.

TAX CREDITS ARE CLAIMED FOR THE YEAR THEY ARE EARNED AND MAY OFFSET STATE INCOME OR DIRECT PREMIUMS TAX FOR UP TO 10 TAX PERIODS.

Tax credits are calculated on the average annual increase or decrease in jobs and investment over the base tax year (tax year prior to qualification).

(1) **New Company** (taxpayer has no other **eligible** facility(ies) in Missouri)--$75 per new job AND $75 per $100,000 new investment for up to ten tax periods.

(2) **Existing Company** (taxpayer expands on same site, or has other **eligible** existing facility(ies) in Missouri)--$100 per new job AND $100 per $100,000 new investment for up to ten tax periods.

(3) **New Company initially qualifying in DISTRESSED COMMUNITY** (taxpayer has no other **eligible** facility(ies) in Missouri)--$125 per new job AND $125 per $100,000 new investment for up to ten tax periods.

(4) **Existing Company initially qualifying in DISTRESSED COMMUNITY** (taxpayer expands on same site, or has other **eligible** existing facility(ies) in Missouri)--$150 per new job AND $150 per $100,000 new investment for up to ten tax periods.

CLAIMING THE CREDITS:

NOTE: Sole proprietors, S-corporations, LLCs, Partnerships, etc, may claim the credits on their personal return against business income only.

Taxpayers will be certified by the Department of Economic Development with two apportionment options. The taxpayer will choose **the greater** of the following percentages which will be shown on the tax credit certification:

Option 1:

The credits may offset the **income** attributed to the **new portion of the facility**:

The total Missouri taxable business income (or direct premiums), Missouri sources is multiplied times the **average** of two fractions, (1) the **facility's new property** to **the taxpayer's total Missouri property**, plus (2) the **facility's new payroll** to the **taxpayer's total Missouri payroll**--**expansions, replacements, acquisitions, and new facilities with other Missouri facilities *cannot* offset 100% of their total business income.**

The taxpayer multiplies total Missouri taxable business income (or direct premiums), Missouri sources, times the certified **income** percentage, times the tax rate. The resulting number is the amount of tax the certified credit may offset, and is entered on the Missouri Department of Revenue (or Insurance) tax credit form "MO-TC" under "New or Expanded Business Facility Credit."

Example: Expanding "C Corporation" with 2 Missouri Facilities:

Total Taxable Business Income (Missouri Sources):	$100,000
Certified Income Percentage:	X 45%
Tax Rate (from income tax form):	X 6.25%
Credit May Offset Income Tax Up To:	**$ 2,813**

Option 2:

The credits may offset up to the following percentage of the **taxpayer's** total Missouri taxable business income (or direct premiums) **tax**:

(a) 100%--NEW FACILITIES WITH NO OTHER MISSOURI FACILITIES

(b) 50%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES

(c) 75%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES **QUALIFYING IN A DISTRESSED COMMUNITY**

(d) 25%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES

(e) 35%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES **QUALIFYING IN A DISTRESSED COMMUNITY**

Example: Expanding "C Corporation" with 2 Missouri Facilities:

Total Taxable Business Income (Missouri Sources):	$100,000
Tax Rate (from income tax form):	X 6.25%
Certified Tax Percentage:	X 25%
Credit May Offset Income Tax Up To:	**$ 1,563**

SUMMARY: ENTERPRISE ZONE TAX BENEFITS

PREAPPLICATION REQUIRED: ALL TAXPAYERS PLANNING TO INITIALLY QUALIFY A FACILITY FOR THE STATE INCOME/NET INCOME/DIRECT PREMIUMS TAX BENEFITS MUST FILE A FORM LETTER OF INTENT (preapplication) *NO LATER THAN 15 DAYS PRIOR TO THE DATE THEIR DEVELOPMENT (expansion/replacement/new location) IS PUT INTO OPERATION.* IF A FACILITY IS PLANNING TO START A NEW CREDIT, THIS PREAPPLICATION MUST BE FILED.

FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN ALL STATE ENTERPRISE ZONES: Standard Industrial Classifications (SICs) and North American Industry Classification System (NAICS) codes are assigned to Missouri companies by the Missouri Division of Workforce Development.

- Airports, Flying Fields & Airport Terminal Services, SIC 4581/NAICS 488111, 488119, & 488190 (including Aircraft Maintenance & Repair Services *only*)
- Commercial Banks & Savings Institutions, SICs 602 & 603/NAICS 522110 & 522120
- Computer Programming, Data Processing & Other Computer-Related Activities, SIC 737/NAICS (including Computer Equipment *only*) 511210, 516110, 518111, 518112, 518210, 532420, 541511, 541512, 541513, 541519, & 811212
- Employment Agencies, SIC 7361/NAICS 561310 (*excluding* Babysitting Bureaus, & Casting Bureaus for Motion Picture, Television, Theatrical, & Video Employment)
- Farm Implement Dealer Retail Activities, SIC 5999/NAICS 453998
- Health Services, SICs 801-804, 806-807, 8092 & 8093/NAICS Industry Groups 6211-6215, & Subsector 622
- Insurance Carrier Activities: Life, Accident, Health, Medical, Fire, Marine & Casualty, SICs 631, 632 & 633/NAICS (*excluding* Annuity, Bonding, Fidelity, Surety, Credit, Liability or Other Financial Responsibility Insurance Carriers, & Savings Bank Life Insurance Carriers) 524113, 524114, 524126,

  524130, & 525190 (including Workers' Compensation Insurance Funds *only*)
- Interexchange Telecommunications Services, defined in Section 386.020 RSMO
- Manufacturing Activities, SICs 20-39/NAICS Sectors 31-33, 511110, 511120, 511130, 511140, 511191, & 511199
- Microfilm Recording & Developing Services (*provided* facility employs 100 employees), SIC 7389/ NAICS 518210
- Mining Activities, SICs 10-14/NAICS Sector 21
- Motor Freight Transportation Terminal Activities, SIC 4231/NAICS 488490
- Office Activities limited to headquarters (the administrative management of at least four integrated facilities), telemarketing (outbound marketing calls), insurance companies, passenger transportation ticket systems, or credit card billing/processing centers.
- Photofinishing Laboratory Activities (*provided* facility employs 100 employees), SIC 7384/NAICS 812921
- Poultry & Egg Production, SIC 025/NAICS Industry Group 1123
- Rail Transportation Terminal Activities, SIC 4013/NAICS 488210
- Recycling Activities, SIC 5093/NAICS 423930
- Renting or leasing of residential property *to low and moderate income persons* as defined in federal law 42 USC 5302(a)(20)

- Research & Development Activities (*excluding* Noncommercial Research Organizations), SIC 873/ NAICS 541380, 541710, 541720, 541910 & 541940 (including Veterinary Testing Laboratory *only*)

- Warehousing & Storage (*excluding* farm product warehousing & storage, miniwarehousing, & warehousing self-storage), SICs 422-423/NAICS Subsector 493
- Water Transportation Terminal Activities, SIC 4491/NAICS 488310

- Wholesale Trade Activities, SICs 50-51/ NAICS Sector 42

FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN STATE ENTERPRISE ZONES WHICH ARE LOCATED WITHIN A FEDERAL ENTERPRISE COMMUNITY (St. Louis, Wellston, Kansas City, and East Prairie zones), and the Independence satellite zone:

- Retail Businesses, SICs 52-59/NAICS Sectors 44-45, & Subsector 722

FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN THE ST. LOUIS SATELLITE ZONE DESIGNATED 1/22/91:

- Recreational Activities (*excluding* excursion gambling boats & their docking facilities), SIC 7999/NAICS 713990

FACILITIES ELIGIBLE FOR STATE TAX BENEFITS IN THE EXCELSIOR SPRINGS AND KANSAS CITY ENTERPRISE ZONES:

- Hotels & Motels, SIC 7011/NAICS Industry Group 7211

NOTE: Any taxpayer locating, expanding, relocating, or acquiring a facility in an enterprise zone, may elect to forfeit all enterprise zone tax benefits and claim the New/Expanding Business Facility income/direct premiums tax credits for up to 10 tax periods if the facility is also eligible for the New/Expanding Business Facility credits . This election is irreversible.

APPLICATIONS REQUIRED FOR STATE BENEFITS:

(1) **Preapplication/Letter of Intent (Form 135.258):** IN ORDER FOR ANY FACILITY TO BE ELIGIBLE TO APPLY FOR THE STATE BENEFITS, **A LETTER OF INTENT/PREAPPLICATION MUST BE POSTMARKED AT LEAST 15 DAYS PRIOR TO THE START OF THE DEVELOPMENT'S OPERATIONS AT THE FACILITY.**

(2) **Initial Application Year One (Form 135, Schedules S, M, A & B, C, D if applicable, & the "Alien" Certification):** THE INITIAL APPLICATION FOR THE FACILITY MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT BEGAN OPERATIONS/ WAS PUT INTO USE: **THE INITIAL APPLICATION MUST BE POSTMARKED BY THE ENDING DATE OF THE DEVELOPMENT'S SECOND TAX PERIOD OF OPERATION.**

(3) **Subsequent Applications Year 2 on (Form 135-A, Schedules S, M & B, D, C if applicable, & the "Alien" Certification):** A tax credit application must be submitted each tax year to the Department of Economic Development for recalculation of the facility's state tax benefits. THERE IS NOT A DUE DATE FOR SUBSEQUENT FORMS.

LENGTH OF STATE INCOME/NET INCOME/ DIRECT PREMIUMS TAX CREDITS:

The maximum length of time a facility may earn enterprise zone state tax benefits to offset the taxpayer's state income, net income, or direct premiums tax, is 10 years:

(1) **Original Zone Designation**: Enterprise zone state tax benefits expire 15 years after the zone's original designation date; companies will earn credits for up to 10 tax periods or until the zone credits expire, whichever comes first.

(2) **Zone Redesignation:** An enterprise zone's state tax benefits may be redesignated for an additional 7 years after the zone's original expiration date. If a facility currently earning the credits is in a zone which has reached the 15-year expiration date, but which has been redesignated, the facility may continue to earn credits until its 10th tax-credit year, or until the credits expire 7 years after the redesignation date, whichever comes first. A facility which initially qualifies in the redesignated area may earn credits for up to 7 years, or until the credits expire 7 years after the redesignation date, whichever comes first.

QUALIFICATION REQUIREMENTS/DEFINITIONS FOR STATE BENEFITS:

The following minimum new job AND investment qualification requirements must be maintained as an annual average in order to receive state tax benefits each tax year of the maximum 10-year period:

New Job: an employee hired to work at the facility full-time, an average of 20 hours per week during the tax year, or if applicable, at least 80% of the season.

New Investment: the original cost of the facility's land, buildings, furniture, fixtures, machinery, equipment (excluding inventory) if owned by the taxpayer, or eight times the net annual rental rate if leased.

(1) **New Facility** (new to Missouri; off-site expansion of existing Missouri facility)--2 new jobs AND $100,000 new investment.
(2) **Expanding Facility** (same-site expansion of existing Missouri facility)--2 new jobs AND $100,000 new investment, or if less than $100,000, 25% more than the previous investment at the old facility.

(3) **Replacement Facility** (new facility replaces old Missouri facility with same/similar operation, that was previously operated by same/related taxpayer during the prior tax period, which has been closed on/before the end of the tax period when the new facility opened)--2 new jobs AND $1,000,000 new investment, or if less than $1 million, the **new investment (the difference between the total new and total old investment)** must be twice the investment at the old facility. EXAMPLE: If a company had a total original cost of $50,000 in use at their old facility, they must have a total original cost of at least $150,000 in use at their new facility in order to qualify for the credits: the new investment of $100,000 is double the total old investment.

(4) **Acquisition of Existing Facility** (taxpayer **purchases or leases** a Missouri facility **which was in operation** from another taxpayer)--**acquired jobs and investment do not qualify for credits;** taxpayer must expand after acquisition (see Item 2).

(5) **Expansion of Facility Currently Earning Enterprise Zone State Tax Benefits** (same-site expansion of existing Missouri facility which previously qualified for, and is still earning the benefits)--increased jobs and investment credits are added to current tax credits for remaining tax years the benefits can be earned; **no new tax credit period is started**.

(6) **Expansion of Facility Previously Earning Enterprise Zone State Tax Benefits** (same-site expansion of existing Missouri facility which previously earned, or was qualified for the maximum years of enterprise zone state tax benefits and **which is eligible for New/Expanding Business Facility tax credits**)--2 new jobs AND $100,000 new investment must be created **after last year** of enterprise zone credits in order to start new 10-year New/Expanding Business Facility tax credits.

ANNUAL BENEFITS/DEFINITIONS:

BENEFITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS.

STATE TAX BENEFITS ARE CLAIMED FOR THE YEAR THEY ARE EARNED AND MAY OFFSET STATE INCOME, NET PREMIUM OR DIRECT PREMIUMS TAX FOR UP TO 10 TAX PERIODS.
(1) **New Job Tax Credit** (employee must be hired to work at the facility full-time, an average of 20 hours per week, or 80% of a facility's season if applicable): $400 per new job for up to 10 tax periods. **NOTE:** Credits are calculated on the average annual increase or decrease in jobs over the base tax year (tax year prior to qualification).

(2) **Training Tax Credit** (facility employee is resident or "difficult to employ"): 80% of costs over $400, up to a maximum of $400 per employee.

(3) **Resident Tax Credit** (facility employee is resident of ANY MISSOURI enterprise zone): up to $400 per year, based on number of days employee is resident; available for up to 10 tax periods.

(4) **Special Employee Tax Credit** (employee is either "difficult to employ": unemployed at least 3 months prior to being hired at the facility; or is eligible for the Missouri "General Relief" program, or "Temporary Assistance" program (formerly Aid to Families with Dependent Children): up to $400 per year, based on number of days special employee remains employed; available for up to 10 tax periods.

IF 30% (15% for motorcycle manufacturers--SIC 3751) OF NEW EMPLOYEES ARE EITHER RESIDENTS OR "SPECIAL" EMPLOYEES FOR AT LEAST 1 MONTH DURING THE TAX PERIOD (see definitions above in Items 3 and 4):

(5) **50% Enterprise Zone Income Exemption** (available only to taxpayers subject to Missouri personal or corporate income tax): Total Missouri taxable business income, Missouri sources, is multiplied times the ratio of the **facility's new payroll** to the **taxpayer's total Missouri payroll** times 50% exemption; available for up to 10 tax periods.

(6) **Investment Tax Credit** (based on original cost or 8 times annual rental rate of property): 10% of 1st $10,000, 5% of next $90,000, and 2% of excess over $100,000; available for up to 10 tax periods. **NOTE:** Credits are calculated on the average annual increase or decrease in investment over the base tax year (tax year prior to qualification).

(7) **Refund of Unused Income Tax Credits** (available only to taxpayers who are subject to Missouri personal or corporate income tax) **who establish NEW facilities**:

(a) **Original zone:** A taxpayer locating a **new** facility in an original zone is eligible to earn refunds during the first two years of operation only. Year one's refund may be equal to 50% of the facility's unused tax credits earned during the first tax period of operation, not to exceed $50,000, payable after the facility's third tax period of operation. Year two's refund may be equal to 25% of the unused tax credits earned during the facility's second tax period, not to exceed $25,000, payable after the facility's fourth tax period.

(b) **Redesignated zone:** A taxpayer locating a **new** facility in a redesignated zone is eligible to earn a refund during the first year of operation only. The refund is equal to 25% of the unused tax credits earned during the facility's first tax period of operation, not to exceed $25,000, payable after the facility's third tax period of operation.

NOTE: Refunds may be claimed only after filing the 3rd- or 4th-year tax credit application, OR if taxpayer has no Missouri taxable business income for years 3 or 4, by contacting the
Department of Economic Development's Incentives Section for instructions. The refund is then claimed on the Department of Revenue income tax credit form "MO-TC" under "Enterprise Zone Credit."

(8) **Improved Real Property Tax Abatement** (local incentive):

(a) **Mandated Abatement:** Improvements made within an enterprise zone to real property used for manufacturing, assembling, fabricating, processing, mining, warehousing or distributing properties **must** be abated at least 50% for at least 10 years (or until the zone's maximum 25-year abatement period expires, whichever is less).

(b) Optional Abatement: Improvements made within an enterprise zone to real property used for activities other than manufacturing, assembling, fabricating, processing, mining, warehousing or distribution, **may** be abated 0-100% for 0-25 years if a minimum of 50 new jobs averaging 35 hours per week are created and maintained at the enterprise zone facility.

CLAIMING THE INCOME EXEMPTION & TAX CREDITS:

NOTE: Sole proprietors, S-corporations, LLCs, Partnerships, etc, may claim the credits on their personal tax return against business income only.

Taxpayers will be certified by the Department of Economic Development with the credit amounts, an income exemption percentage, and two apportionment percentages:

(1) **INCOME EXEMPTION (**available only to taxpayers subject to Missouri personal or corporate income tax): The taxpayer multiplies total Missouri taxable business income, Missouri sources, times the certified **exemption** percentage, times 50%. The resulting number is entered on the Missouri Department of Revenue income tax return under "Enterprise Zone Income Modification."

(2) **STATE TAX CREDITS**: Taxpayers will choose **the greater** of the following apportionment options which will be shown on the tax credit certification:

Option 1:

The credits may offset the **income** attributed to the **new portion of the facility**:

The total Missouri taxable business income (or net income or direct premiums), Missouri sources, is multiplied times the **average** of two fractions, (1) the **facility's new property** to **the taxpayer's total Missouri property**, plus (2) the **facility's new payroll** to the **taxpayer's total Missouri payroll--expansions, replacements, acquisitions, and new facilities with other Missouri facilities *cannot* offset 100% of their total business income).**

The taxpayer multiplies total Missouri taxable business income (or net income, or direct premiums), Missouri sources, times the certified **income** percentage, times the tax rate. The resulting number is the amount of tax the certified credit may offset, and is entered on the Missouri Department of Revenue (or Insurance) tax credit form "MO-TC":

Example: Expanding "C Corporation" with 2 Missouri Facilities:

Taxable Business Income (Missouri Sources):	$100,000
DED Certified Exemption Percentage:	X 60%
Income Exemption @ 50%:	$ 30,000
Remaining Taxable Income:	$ 70,000
DED Certified Income Percentage:	X 45%
Tax Rate (from income tax form):	X 6.25%
Credit May Offset Income Tax Up To:	**$ 1,969**

The credits may offset up to the following percentage of the taxpayer's **total Missouri taxable business income, net income, or direct premiums tax:**

Option 2:

(a) 100%--NEW FACILITIES WITH NO OTHER MISSOURI FACILITIES

(b) 50%--EXPANDING FACILITIES WITH NO OTHER MISSOURI FACILITIES

(c) 25%--NEW OR EXPANDING FACILITIES WITH OTHER MISSOURI FACILITIES

Example: Expanding "C Corporation" with 2 Missouri Facilities:

Taxable Business Income (Missouri Sources):	$100,000
DED Certified Exemption Percentage:	X 60%
Income Exemption @ 50%:	$ 30,000
Remaining Taxable Income:	$ 70,000
Tax Rate (from income tax form):	X 6.25%
DED Certified Tax Percentage:	X 25%
Credit May Offset Income Tax Up To:	**$ 1,094**

Missouri Enterprise Zones

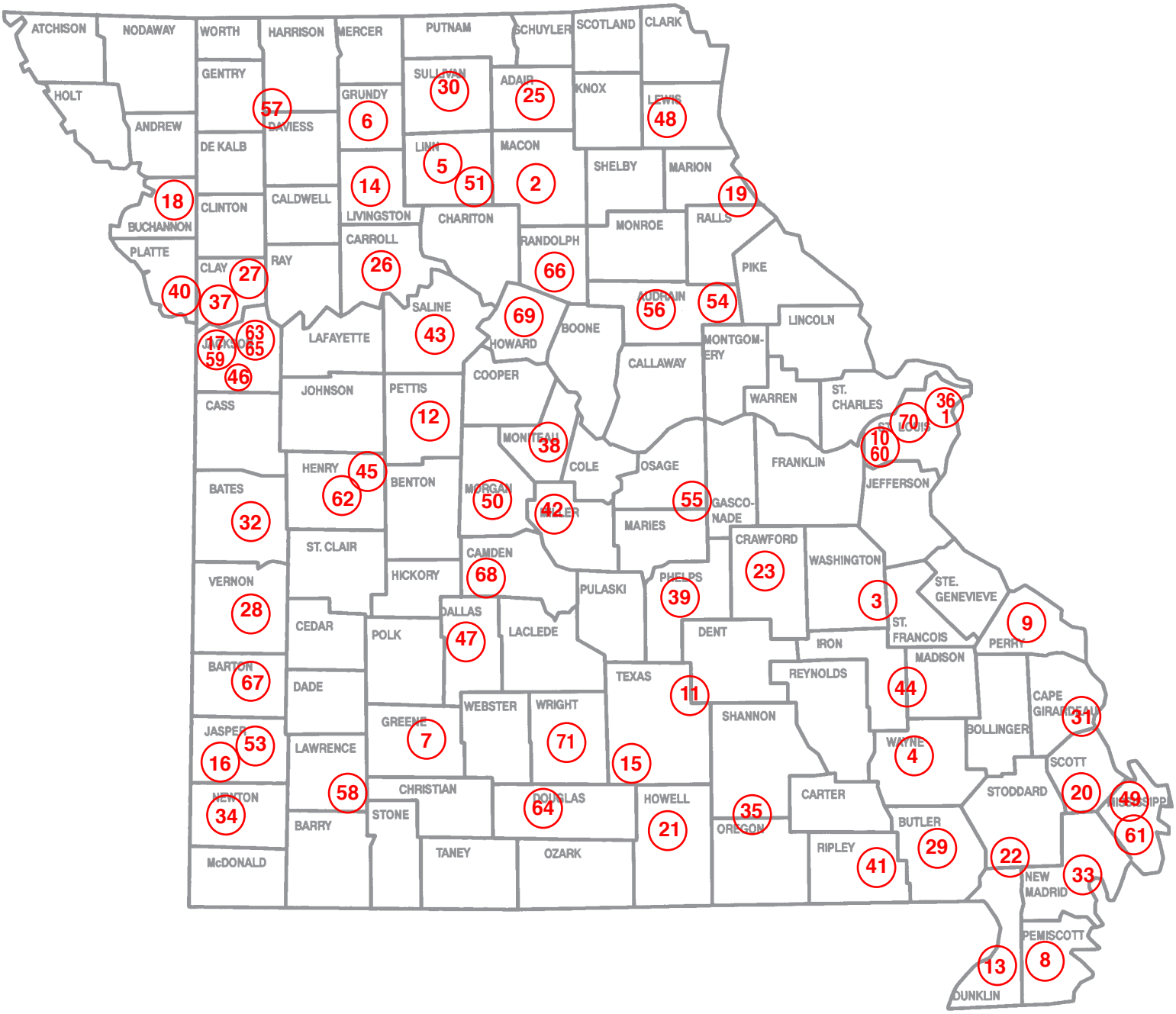
Designation Dates/ Local Phone Numbers

*1. St. Louis Midtown 8/31/83 & 8/31/98 (314) 622-3400, ext 268
2. Macon/Callao/Bevier/Macon County 8/31/83 & 8/31/98 (660) 385-5627
3. Potosi/Park Hills/St. Francois County/Washington County 8/31/83 & 8/31/98 (573) 438-6196
4. Greenville/Piedmont/Wayne County 1/5/84 & 1/5/99 (573) 223-7660
5. Brookfield 2/9/84 & 2/9/99 (660) 258-7278
6. Trenton 2/29/84 & 2/28/99 (660) 359-4310
7. Springfield 5/11/84 & 5/11/99 (417) 864-1031
8. Caruthersville/Steele/Hayti/Cooter/Pemiscot County 5/31/84 & 5/31/99 (573) 333-4125
9. Perryville 5/31/84 & 5/31/99 (573) 547-1097
*10. Wellston 5/31/84 & 5/31/99 (314) 615-7663
11. Salem/Licking/Dent County/Houston/Texas County 7/12/84 & 7/12/99 (573) 674-2521
12. Sedalia 7/18/84 & 7/18/99 (660) 827-0884
13. Kennett 9/20/84 & 9/20/99(573) 888-5828
14. Chillicothe 9/20/84 & 9/20/99 (660) 646-2424
15. Cabool 1/4/85 & 1/4/00 (417) 962-3136
16. Joplin/Webb City 3/20/85 & 3/20/00 (417) 624-0820, ext 510
*17. Kansas City 4/25/85 & 4/25/00 (816) 513-2880
18. St. Joseph/Buchanan County 4/25/85 & 4/25/00 (816) 271-4773
19. Hannibal 4/25/85 & 4/25/00 (573) 221-1033
20. Sikeston 4/25/85 & 4/25/00 (573) 471-2780
21. West Plains/Willow Sprgs/Howell Cty 4/25/85 & 4/25/00 (417) 256-4433
22. Malden/Bernie/Campbell/Dexter/Dunklin County/Stoddard County 4/25/85 & 4/25/00 (573) 276-2242
23. Cuba/Steelville/Crawford County 4/25/85 & 4/25/00 (573) 885-4323
24. Pike County/Bowling Green/Louisiana 4/25/85 EXPIRED
25. Kirksville 3/10/86 & 3/10/01 (660) 627-1224
26. Carrollton 3/10/86 & 3/10/01 (660) 542-0922
27. Excelsior Springs 3/10/86 & 3/10/01 (816) 630-0761
28. Nevada/Vernon County 3/10/86 (417) 667-6084
29. Poplar Bluff/Butler County 6/23/86 & 6/23/01 (573) 785-7761
30. Milan/Sullivan County 9/15/86 & 9/15/01 (660) 265-3434
31. Cape Girardeau/Cape Girardeau Cnty 12/4/86 & 12/4/01 (573) 334-8326
32. Butler 12/4/86 & 12/4/01 (660) 679-4182
33. New Madrid 3/18/87 & 3/18/02 (573) 748-2866
34. Neosho 11/1/90 (417) 451-1925
35. Shannon County 1/2/91 (573) 226-3478
36. St. Louis Satellite 1/22/91 (314) 622-3400, ext 268
37. Claycomo Satellite 1/22/91 (816) 513-2880
38. California/Moniteau County 3/7/91 (573) 796-2113
39. Rolla 4/5/91 (573) 368-4040
40. Kansas City Satellite #1 (KCI) 8/1/91 (816) 513-2880
41. Doniphan/Naylor/Ripley County 1/21/92 (573) 996-2212
42. Eldon/Miller County 1/21/92 (573) 392-3752
43. Marshall 1/21/92 (660) 886-6889
44. Fredericktown/Ironton/Pilot Knob/Madison County/Iron County 1/21/92 (573) 783-3381
45. Windsor/Henry County/Pettis County 1/21/92 (660) 647-3512
46. Kansas City Satellite #2 (Richards-Gebaur) 1/21/92 (816) 513-2880
47. Buffalo/Dallas County 6/16/92 (417) 345-6884
48. LaBelle/Lewistown/Lewis County 6/16/92 (573) 767-5304
*49. Charleston/East Prairie/Mississippi County 6/16/92 (573) 649-3057
50. Versailles/Stover/Laurie/Syracuse/Morgan County 6/16/92 (660) 298-3311
51. Marceline 4/15/93 (660) 376-2000
52. Putnam County 4/15/93 TERMINATED
53. Carthage 4/15/93 (417) 358-2373
54. Vandalia 8/5/93 (573) 594-6186
55. Gasconade Valley 8/5/93 (573) 265-2993
56. Mexico 10/27/93 (573) 581-2100
57. Daviess/Gentry/Harrison Counties 10/27/93 (660) 425-2300
58. Aurora 2/22/95 (417) 678-5121
59. Kansas City Federal Enterprise Community 12/21/94 (816) 513-2880
60. St. Louis/Wellston Federal Empowerment Zone 12/21/94 St. Louis (314) 622-3400 ext. 268/ Wellston (314) 385-1015
61. East Prairie Federal Enterprise Community 12/21/94 (573) 649-3057
62. Clinton 1/6/98 (660) 885-6121
63. Independence 6/30/99 (816) 252-5777
64. Ava 3/15/00 (417) 683-5516
65. Independence Satellite 8/21/00 (816) 252-5777
66. Moberly 1/10/01 (660) 263-8811
67. Lamar 5-11-01 (417) 682-3595
68. Camden County 1-15-02 (573) 346-5616
69. Fayette 8-1-02 (660) 248-2390
70. North St. Louis County 9-11-03 (314) 615-7663
71. Wright County 9-15-03 (417) 741-1084

*** Part of zone is in Federal Enterprise Community or Empowerment Zone (See zones 59-61).**

Missouri Enterprise Zones

Locations



Enterprise zone income tax benefits expire 15 years after the zone's original distination date, but may be extended for another 7 years if the zone is redesignated. Facilities may earn credits for a maximum of 10 tax periods during the possible 22-year designated period, or until the zones credits expire, whichever comes first.

MISSOURI ENTERPRISE ZONES: INCOME TAX BENEFIT EXPIRATION DATES

1. ST. LOUIS MIDTOWN ENTERPRISE ZONE	Expiration Date: 8/30/98 & 8/30/05
2. MACON/MACON COUNTY/CALLAO/BEVIER ENTERPRISE ZONE	Expiration Date: 8/30/98 & 8/30/05
3. WASHINGTON COUNTY/ST FRANCOIS COUNTY/POTOSI/PARK HILLS	Expiration Date: 8/30/98 & 8/30/05
4. WAYNE COUNTY/GREENVILLE/PIEDMONT ENTERPRISE ZONE	Expiration Date: 1/4/99 & 1/4/06
5. BROOKFIELD ENTERPRISE ZONE	Expiration Date: 2/8/99 & 2/8/06
6. TRENTON ENTERPRISE ZONE	Expiration Date: 2/28/99 & 2/28/06
7. SPRINGFIELD ENTERPRISE ZONE	Expiration Date: 5/10/99 & 5/10/06
8. PEMISCOT COUNTY/CARUTHERSVILLE/STEELE/HAYTI/COOTER	Expiration Date: 5/30/99 & 5/30/06
9. PERRYVILLE ENTERPRISE ZONE	Expiration Date: 5/30/99 & 5/30/06
10. WELLSTON ENTERPRISE ZONE	Expiration Date: 5/30/99 & 5/30/06
11. DENT COUNTY/TEXAS COUNTY/SALEM/LICKING/HOUSTON	Expiration Date: 7/11/99 & 7/11/06
12. SEDALIA ENTERPRISE ZONE	Expiration Date: 7/17/99 & 7/17/06
13. KENNETT ENTERPRISE ZONE	Expiration Date: 9/19/99 & 9/19/06
14. CHILLICOTHE ENTERPRISE ZONE	Expiration Date: 9/19/99 & 9/19/06
15. CABOOL ENTERPRISE ZONE	Expiration Date: 1/3/00 & 1/3/07
16. JOPLIN AREA/WEBB CITY ENTERPRISE ZONE	Expiration Date: 3/19/00 & 3/19/07
17. KANSAS CITY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
18. ST JOSEPH/BUCHANAN COUNTY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
19. HANNIBAL ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
20. SIKESTON ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
21. HOWELL COUNTY/WEST PLAINS/WILLOW SPRINGS	Expiration Date: 4/24/00 & 4/24/07
22. DUNKLIN CO/STODDARD CO/MALDEN/BERNIE/CAMPBELL/DEXTER	Expiration Date: 4/24/00 & 4/24/07
23. CUBA/STEELVILLE/CRAWFORD COUNTY ENTERPRISE ZONE	Expiration Date: 4/24/00 & 4/24/07
24. PIKE COUNTY ENTERPRISE ZONE **EXPIRED**	Expiration Date: **4/24/00**
25. KIRKSVILLE ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
26. CARROLLTON ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
27. EXCELSIOR SPRINGS ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
28. NEVADA/VERNON COUNTY ENTERPRISE ZONE	Expiration Date: 3/9/01 & 3/9/08
29. POPLAR BLUFF/BUTLER COUNTY ENTERPRISE ZONE	Expiration Date: 6/22/01& 6/22/08
30. MILAN/SULLIVAN COUNTY ENTERPRISE ZONE	Expiration Date: 9/14/01 & 9/14/08
31. CAPE GIRARDEAU/CAPE GIRARDEAU COUNTY ENTERPRISE ZONE	Expiration Date: 12/3/01 & 12/3/08
32. BUTLER ENTERPRISE ZONE	Expiration Date: 12/3/01 & 12/3/08

33. NEW MADRID ENTERPRISE ZONE		Expiration Date: 3/17/02 & 3/17/09
34. NEOSHO ENTERPRISE ZONE		Expiration Date: 10/31/05
35. SHANNON COUNTY ENTERPRISE ZONE		Expiration Date: 1/1/06
36. ST LOUIS SATELLITE ENTERPRISE ZONE		Expiration Date: 1/21/06
37. CLAYCOMO SATELLITE ENTERPRISE ZONE		Expiration Date: 1/21/06
38. CALIFORNIA ENTERPRISE ZONE		Expiration Date: 3/6/06
39. ROLLA ENTERPRISE ZONE		Expiration Date: 4/4/06
40. KANSAS CITY SATELLITE ENTERPRISE ZONE #1 (KCI)		Expiration Date: 7/31/06
41. RIPLEY COUNTY ENTERPRISE ZONE		Expiration Date: 1/20/07
42. MILLER COUNTY ENTERPRISE ZONE		Expiration Date: 1/20/07
43. MARSHALL ENTERPRISE ZONE		Expiration Date: 1/20/07
44. MADISON CO/IRON CO/FREDERICKTOWN/IRONTON/PILOT KNOB		Expiration Date: 1/20/07
45. WINDSOR/HENRY COUNTY/PETTIS COUNTY		Expiration Date: 1/20/07
46. KANSAS CITY SATELLITE ZONE #2 (Richard Gebaur)		Expiration Date: 1/20/07
47. DALLAS COUNTY/BUFFALO ENTERPRISE ZONE		Expiration Date: 6/15/07
48. LEWIS COUNTY ENTERPRISE ZONE		Expiration Date: 6/15/07
49. MISSISSIPPI COUNTY ENTERPRISE ZONE		Expiration Date: 6/15/07
50. MORGAN COUNTY ENTERPRISE ZONE		Expiration Date: 6/15/07
51. MARCELINE ENTERPRISE ZONE		Expiration Date: 4/14/08
52. PUTNAM COUNTY ENTERPRISE ZONE	**TERMINATED**	Expiration Date: **5/16/00**
53. CARTHAGE ENTERPRISE ZONE		Expiration Date: 4/14/08
54. VANDALIA ENTERPRISE ZONE		Expiration Date: 8/4/08
55. GASCONADE VALLEY ENTERPRISE ZONE		Expiration Date: 8/4/08
56. MEXICO ENTERPRISE ZONE		Expiration Date: 10/26/08
57. DAVIESS/GENTRY/HARRISON COUNTIES ENTERPRISE ZONE		Expiration Date: 10/26/08
58. AURORA ENTERPRISE ZONE		Expiration Date: 2/21/10
59. KANSAS CITY FEDERAL ENTERPRISE COMMUNITY		Expiration Date: 12/20/09
60. ST. LOUIS/WELLSTON FEDERAL ENTERPRISE COMMUNITY		Expiration Date: 12/20/09
61. EAST PRAIRIE FEDERAL ENTERPRISE COMMUNITY		Expiration Date: 12/20/09
62. CLINTON ENTERPRISE ZONE		Expiration Date: 1/5/13
63. INDEPENDENCE ENTERPRISE ZONE		Expiration Date: 6/30/14
64. AVA ENTERPRISE ZONE		Expiration Date: 3/14/15
65. INDEPENDENCE SATELLITE ENTERPRISE ZONE		Expiration Date: 8/20/15
66. MOBERLY ENTERPRISE ZONE		Expiration Date: 1/9/16
67. LAMAR ENTERPRISE ZONE		Expiration Date: 5/10/16
68. CAMDEN COUNTY ENTERPRISE ZONE		Expiration Date: 1/14/17
69. FAYETTE ENTERPRISE ZONE		Expiration Date: 7/31/17
70. NORTH ST. LOUIS COUNTY ENTERPRISE ZONE		Expiration Date: 9/10/18
71. WRIGHT COUNTY ENTERPRISE ZONE		Expiration Date: 9/14/18

MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT

MISSOURI FORM 135.258

NEW/EXPANDED BUSINESS FACILITY & ENTERPRISE ZONE TAX BENEFIT LETTER OF INTENT

Effective January 1, 1999, this form must be completed by all taxpayers planning to initially qualify a facility for the new/expanded business facility or enterprise zone income tax benefits. This form must be postmarked no later than 15 days *before* commencement of commercial operations at the development, and must be approved by the department before the taxpayer will be eligible to apply for these tax benefits. *This form must be filed each time a facility may be eligible to begin a new tax benefit/credit period.*

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ ENDING _____

PLEASE TYPE OR PRINT	NAME OF FACILITY	FACILITY FEDERAL I.D. NO. AND
	MISSOURI ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED)	TAXPAYER FEDERAL I.D. NO. AND
	CITY / COUNTY / ZIP CODE	FACILITY MISSOURI TAX I.D. NO. (MITS)

1. IS THIS ADDRESS WITHIN A DESIGNATED ENTERPRISE ZONE?

☐ YES ☐ NO

2. TAXPAYER'S NAME

MAILING ADDRESS IF DIFFERENT THAN ABOVE (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

3. NAME OF PERSON COMPLETING APPLICATION | TELEPHONE NUMBER

ADDRESS OF PERSON COMPLETING APPLICATION (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

4. DESCRIBE THE BUSINESS ACTIVITY(IES) TO BE CONDUCTED AT THIS FACILITY. YOU MUST BE SPECIFIC IN ORDER TO DETERMINE ELIGIBILITY.

_____

_____

_____

_____

4A. ENTER THE FACILITY'S 4-DIGIT STANDARD INDUSTRIAL CLASSIFICATION (SIC) OR 5-DIGIT NAICS NUMBER IF KNOWN

5. DESCRIBE THE DEVELOPMENT. FOR INSTANCE, "THIS IS THE EXPANSION OF AN EXISTING MANUFACTURING FACILITY. LEASEHOLD IMPROVEMENTS WERE STARTED ON JANUARY 1, 2002, AND ARE EXPECTED TO BE COMPLETED, WITH THE NEW PRODUCTION LINE IN OPERATION IN JUNE, 2002 (THE DEVELOPMENT'S COMMENCEMENT OF COMMERCIAL OPERATIONS).

_____

_____

_____

6. ENTER THE DATE THE TAXPAYER EXPECTS THE DEVELOPMENT TO BE IN OPERATION (MONTH/DAY/YEAR)

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION, INCLUDING ACCOMPANYING ATTACHMENTS AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE & TITLE	DATE	PREPARER'S SIGNATURE	DATE

MO 419-2359 (12-01) **MAIL ALL APPLICATIONS AND ALL RELATED INQUIRIES TO: INCENTIVES SECTION, PO BOX 118, JEFFERSON CITY, MO 65102**

MISSOURI
DEPARTMENT OF ECONOMIC DEVELOPMENT

CERTIFICATION OF ALIEN EMPLOYMENT*

TO BE FILED ANNUALLY

I certify that I am an authorized representative of the applicant and as such am authorized to make the statement of affirmation contained herein.

I certify that the applicant does NOT employ illegal aliens and that the applicant has complied with federal law (8 U.S.C. §1324a) requiring the examination of an appropriate document or documents to verify that an individual is not an unauthorized alien.

I understand if the applicant is found to have employed an illegal alien in Missouri and did not, for that employee examine the document(s) required by federal law, that the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.

NAME (SIGNATURE)	DATE
NAME (PRINTED OR TYPED)	NAME OF FACILITY (PRINTED OR TYPED)
TITLE (PRINTED OR TYPED)	

NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL	STATE		COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF YEAR		**USE RUBBER STAMP IN CLEAR AREA BELOW.**
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES	
	NOTARY PUBLIC NAME (TYPED OR PRINTED)		

*Required of all applicants for tax credits, abatements, exemptions or loans issued pursuant to Chapters 32, 100, 135, 253, 447 and 620, RSMo, effective August 28, 1999 (H.B. 701, §1).

THESE INSTRUCTIONS ARE FOR GUIDANCE ONLY AND DO NOT STATE THE COMPLETE LAW.

FORM 135 INSTRUCTIONS
NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:
APPLICATION FOR INITIALLY CLAIMING TAX BENEFITS

NOTE: THIS APPLICATION MUST BE FILED DURING THE TAX PERIOD IMMEDIATELY AFTER THE TAX PERIOD WHEN THE DEVELOPMENT OCCURRED.

THIS FORM MUST BE COMPLETED BY TAXPAYERS INITIALLY CLAIMING EITHER NEW/EXPANDED BUSINESS FACILITY OR ENTERPRISE ZONE TAX **INCOME TAX** BENEFITS.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM, AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. A separate application must be filed for each tax period. DO NOT FILE BEFORE THE END OF THE FIRST TAX PERIOD. **The tax credits are claimed for the year they are earned**.

NAME AND ADDRESS OF FACILITY
Enter the name of the new or expanded facility. The address must be the Missouri location where the development occurred. P.O. BOXES OR DRAWER NUMBERS ALONE WILL NOT BE ACCEPTED. **DO NOT COMBINE FACILITIES. EACH FACILITY MUST BE FILED SEPARATELY.**

CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON THIS APPLICATION.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

NOTE: IF THE RETURN IS FILED UNDER ANOTHER FEIN NUMBER AND NAME, ATTACH THE OTHER NAME(S) AND FEIN NUMBER(S).

ENTERPRISE ZONE LOCATION
(Item 1) - If the facility's address above is within one of Missouri's designated enterprise zones, check Item (1) "yes," and attach Schedule A. If the facility IS in an enterprise zone, answer all questions on this form EXCEPT Items (19) through (20a). If the facility IS NOT in an enterprise zone, answer all questions on this form EXCEPT Items (16) through (18).

MAILING ADDRESS
(Item 2) - If the taxpayer wants the Certificate of Eligibility, as well as any correspondence regarding these benefits to be mailed to a person and/or address OTHER than the facility address provided above, enter the OTHER name and address in this space.

PERSON COMPLETING APPLICATION
(Item 3) - Enter the name, address and telephone number of the person who completed this application and WHO CAN ANSWER DETAILED QUESTIONS ABOUT THIS APPLICATION. This person will receive copies of all correspondence, including the Certification of Eligibility.

BUSINESS ENTITY
(Item 4) - Check the box which describes this business entity FOR TAX PURPOSES. If the taxpayer is a fiduciary, individual proprietorship, partnership, s-corporation, LLP, etc., the certified tax benefits will be apportioned among the beneficiaries, owners, partners or shareholders in the same proportion as their share of ownership **ON THE LAST DAY OF THE TAX PERIOD.**

LIST THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER **ON THE LAST DAY OF THE TAX PERIOD.**

BUSINESS ACTIVITY
(Item 5) - Describe the commercial operations being conducted at this new or expanded facility. BE SPECIFIC, e.g. manufacturer of women's apparel. If you know the Standard Industrial Classification (SIC) or NAICS code for this facility, enter the classification numbers in (5a).

NOTE: At least 50% or more of the facility's activities must be eligible for these credits. If the taxpayer conducts multiple business activities at this facility, and less than 50% of these activities are NOT ELIGIBLE for these credits (see lists of eligible facilities pages 2, 5 & 6), EACH ACTIVITY MUST BE APPORTIONED. *On a separate sheet of paper attached to this application*, indicate the total square feet at this facility and the total square feet utilized by the **eligible** activity(ies); and/or the total number of persons employed at the facility and the

total number employed in the **eligible** activity(ies); and/or the total sales or investment attributed to or employed in the facility and the proportionate share of the **eligible** activity(ies); and/or any other indicator which the taxpayer believes accurately represents or describes the proportioned share of the **eligible** facility activity.

DEVELOPMENT DESCRIPTION
(Item 6) - Check ONE box which describes the type of development which occurred at this facility.

(Item 7) - Describe the development. For example: On September 5, 2001 we closed our Eldon facility outside the enterprise zone (which we owned), and moved into a rental building within the Eldon zone where we purchased more equipment and hired more people.

RENT/LEASE
(Item 8) - If this new or expanded facility is being leased or rented, check Item (8) "yes." Enter the date the rental or lease started on Line (8a) and the net MONTHLY rental/ lease rate for the TAX PERIOD BEING CLAIMED on Line (8b). Enter the net MONTHLY rental/lease rate for the PREVIOUS TAX PERIOD on Line (8c) if applicable. The term "net monthly rental/lease rate," means the monthly rental/lease rate paid by the taxpayer for REAL and TANGIBLE PERSONAL property **IN USE** at this facility (land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES) less any monthly rental/lease rates received by the taxpayer from subrentals or subleases.

If the facility you now occupy was occupied by ANOTHER TAXPAYER IMMEDIATELY BEFORE the commencement of the lease, check Item (8d) "yes," and describe the previous operation AND WHY IT CEASED OPERATIONS AT THIS LOCATION on Line (8e). If the facility was closed immediately before the lease started, enter the period of time the facility was closed on Line (8f).

ACQUISITION
(Item 9) - If this new or expanded facility was purchased or otherwise acquired from another taxpayer, check Item (9) "yes." Enter the date title to the property was transferred to you on Line (9a), and the amount paid for real and tangible personal property (not inventory) on Line (9b).

If the facility was occupied by ANOTHER TAXPAYER IMMEDIATELY BEFORE the date title to the property was transferred to you, check Item (9c) "yes," and describe the previous operation AND WHY IT CEASED OPERATIONS AT THIS LOCATION on Line (9d). If the facility was closed immediately before the title was transferred, enter the period of time the facility was closed on Line (9e).

REPLACEMENT
(Item 10) - If the TAXPAYER claiming these tax benefits or a RELATED TAXPAYER closed a facility IN MISSOURI as a result of opening this facility, check Item (10) "yes," and explain what occurred on Line (10a), e.g. "I previously operated a manufacturing facility in St. Louis, and closed and moved the manufacturing operation to Perryville on January 15, 2001."

Enter the date the former facility closed on Line (10b).

"Related taxpayer" means a corporation, partnership, trust, association or individual in control of, or controlled by the taxpayer. "In control of," or "controlled by," means **50% or more of ownership**.

Enter the total amount of investment IN USE at the former facility at the time it closed on Line (10b). If the former facility was rented/leased, INCLUDE 8 TIMES THE ANNUAL (12-month) RENTAL RATE, AS WELL AS THE ORIGINAL COST OF PROPERTY IN USE AT THE FACILITY.

CLOSED/FORMER FACILITY
(Item 11) - If the TAXPAYER or RELATED TAXPAYER operated the former facility at any time during the tax year immediately before the tax year business operations commenced at this facility, check Item (11) "yes." Refer to Item (13) for date business operations commenced.

USAGE
(Item 12) - If the operations being conducted at this facility are substantially similar to those operations previously conducted at the former facility, check Item (12) "yes." If "no," describe the former operations on Line (12a).

COMMENCEMENT
(Item 13) - Enter the date when the NEW development was **PUT INTO USE** ("COMMENCEMENT OF COMMERCIAL OPERATIONS"). THIS DATE MUST BE FOR AT LEAST ONE FULL MONTH DURING THE TAX PERIOD for which these tax benefits are being claimed, and must be during the FIRST TAX PERIOD this new or expanded portion of this facility was FIRST PUT INTO USE by the taxpayer claiming these tax benefits. EXAMPLE: a NEW manufacturer should enter the date when the facility first produced its goods for sale; an

EXPANDING facility should enter the date the EXPANDED PORTION of this facility, e.g. a new piece of machinery, is put into use.

MULTIPLE BUSINESSES
(Item 14) - If the taxpayer claiming these tax benefits had interest in any other business(es) in Missouri (besides the business that has established this new or expanded facility) AT ANY TIME DURING THIS TAX PERIOD, for which a SINGLE MISSOURI TAX RETURN IS FILED, check Item (14) "yes."

(Item 14a) - Enter the NAMES and FEIN NUMBERS of these other businesses in Item (14a).

MULTIPLE FACILITIES
(Item 15) - If the taxpayer claiming these tax benefits operated any other facility(ies) in Missouri (besides this facility) AT ANY TIME DURING THIS TAX PERIOD, for which ONE MISSOURI RETURN IS FILED, check Item (15) "yes."

ITEMS 16 THROUGH 19 ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE 16-19 IF THIS FACILITY IS OUTSIDE AN ENTERPRISE ZONE.

TRAINING
(Item 16) - If the taxpayer incurred costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and if the trainees were either residents of a Missouri enterprise zone or "difficult to employ" (unemployed at least 3 months prior to being hired for this facility's new development), check Item (16) "yes" AND COMPLETE SCHEDULE B.

NOTE: Training credits may be earned even if government funds have been used in the training program, BUT ONLY IF THE EMPLOYER'S ACTUAL COSTS were over $400 per employee. The credit per employee is equal to 80% OF COSTS OVER $400, UP TO A MAXIMUM OF $400 PER EMPLOYEE. (See Schedule B instructions.)

ZONE RESIDENTS
(Item 17) - If the taxpayer claiming these tax benefits employed persons AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and IF THESE EMPLOYEES LIVED WITHIN ANY MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD, check Item (17) "yes" AND COMPLETE SCHEDULE(s) C. All addresses must be verified by each local enterprise zone representative (see instructions, pages 29-30).
NOTE: Resident employees may have been hired at any time (they may be long-term employees of this enterprise zone facility).

SPECIAL EMPLOYEES
(Item 18) - If the taxpayer claiming these tax benefits hired persons at this enterprise zone facility, who at the time they were hired, met the criteria listed below, AND WHO WERE STILL EMPLOYED AT THIS FACILITY DURING THIS TAX PERIOD, check Item (18) "yes" AND COMPLETE SCHEDULE D.

Special Employee Criteria: the employee must be either 1) "difficult to employ"--unemployed at least 3 months prior to being hired for the new or expanded portion of this facility; OR 2) ELIGIBLE for Temporary Assistance (formerly AFDC) OR the General Relief program.

NOTE: Special employees MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT (OR LATER).

NEW/EXPANDED BUSINESS FACILITY OPTION
(Item 19) - If the taxpayer elects to claim the **new or expanded business facility tax benefits *in lieu of the enterprise zone tax benefits*,** check Item (19) "yes." (See "***NOTE***" page 6.) **This election is irreversible.**

ITEMS 20 THROUGH 21a ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING THE NEW OR EXPANDED BUSINESS FACILITY TAX BENEFITS. DO NOT COMPLETE 20-21a IF THIS FACILITY IS INSIDE AN ENTERPRISE ZONE.

EXISTING BUSINESS
(Item 20) - If THIS TAXPAYER operated any other Missouri facility(ies) besides this new or expanded facility at the time of its commencement, or immediately before, check Item (20) "yes." For instance, if this taxpayer operated a second facility located at another site in Missouri, check "yes."

If "yes," describe the commercial operations conducted at this (these) other Missouri facility(ies) in (20a). BE SPECIFIC, e.g. "one-person sales office leased in Missouri City during 2001 to sell taxpayer's manufactured women's clothing statewide. If you know the Standard Industrial Classification (SIC) or the NAICS for the other facility(ies), enter the numbers in (20b).

CREDIT DEFERRAL (*ENTERPRISE ZONE FACILITIES ARE NOT ELIGIBLE*)
(Item 21) - If you wish to defer the commencement of the ten-year period when the new/expanded business facility tax credits can be claimed for up to three additional tax years, check Item (21) "yes" and enter the tax year to which these benefits are to be deferred in Item (21a). Year one of the credit will be the year indicated (the 10-year credit period will begin that year).

THE CREDITS MAY NOT BE DEFERRED FOR MORE THAN THREE ADDITIONAL TAX PERIODS AFTER THE TAX PERIOD WHEN THE DEVELOPMENT OCCURRED. ONCE THE DEFERRAL HAS BEEN MADE, THE DATE MAY NOT BE AMENDED.

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

FORM 135-A INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: APPLICATION FOR SUBSEQUENTLY CLAIMING TAX BENEFITS

NOTE: THIS FORM IS NOT COMPLETED FOR THE FIRST/INITIAL TAX PERIOD. THIS FORM MUST BE COMPLETED ONLY BY TAXPAYERS SUBSEQUENTLY CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE **INCOME TAX** BENEFITS. IT MUST BE COMPLETED EACH YEAR THE BENEFITS ARE CLAIMED AFTER THE FIRST YEAR. THERE IS *NO DEADLINE* FOR FILING SUBSEQUENT APPLICATIONS.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. A separate application must be filed for each tax period. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. **The tax credits are claimed for the year they are earned.**

NAME AND ADDRESS
Enter the name of the new or expanded facility. The address must be the Missouri location where the development occurred. P.O. BOXES OR DRAWER NUMBERS ALONE WILL NOT BE ACCEPTED. **DO NOT COMBINE FACILITIES. EACH FACILITY MUST BE FILED SEPARATELY.**

CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON FORM 135.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

NOTE: IF THE RETURN IS FILED UNDER ANOTHER FEIN NUMBER AND NAME, ATTACH THE OTHER NAME(S) AND FEIN NUMBER(S).

ENTERPRISE ZONE LOCATION
(Item 1) - If the facility's address above is within one of Missouri's designated enterprise zones, check Item (1) "yes." If the facility IS in an enterprise zone, answer all questions on this form. If the facility IS NOT in an enterprise zone, answer all questions on this form EXCEPT Items (10) through (12).

MAILING ADDRESS
(Item 2) - If the taxpayer wants the Certificate of Eligibility, as well as any correspondence regarding these benefits to be mailed to a person and/or address OTHER than the facility's address provided above, enter the OTHER name and address in this space.

PERSON COMPLETING APPLICATION
(Item 3) - Enter the name, address and telephone number of the person who completed this application and WHO CAN ANSWER DETAILED QUESTIONS ABOUT THIS APPLICATION. This person will receive copies of all correspondence, including the Certification of Eligibility.

BUSINESS ENTITY
(Item 4) - Check the box which describes this business entity FOR TAX PURPOSES. If the taxpayer is a fiduciary, individual proprietorship, partnership, s-corporation, LLP, etc., tax benefits will be apportioned among the beneficiaries, owners, partners or shareholders

in the same proportion as their share of ownership **ON THE LAST DAY OF THE TAX PERIOD.**
LIST THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER **ON THE LAST DAY OF THE TAX PERIOD.**

BUSINESS ACTIVITY
(Item 5) - Describe the commercial operations being conducted at this new or expanded facility. BE SPECIFIC, e.g. manufacturer of women's apparel. If you know the Standard Industrial Classification (SIC) or NAICS code for this facility, enter the classification numbers in (5a).

NOTE: At least 50% or more of the facility's activities must be eligible for these credits. If the taxpayer conducts multiple business activities at this facility, and less than 50% of these activities are NOT ELIGIBLE for these credits (see lists of eligible facilities pages 2, 5 & 6), EACH ACTIVITY MUST BE APPORTIONED. *On a separate sheet of paper attached to this application,* indicate the total square feet at this facility and the total square feet utilized by the **eligible** activity(ies); and/or the total number of persons employed at the facility and the total number employed in the **eligible** activity(ies); and/or the total sales or investment attributed to or employed in the facility and the proportionate share of the **eligible** activity(ies); and/or any other indicator which the taxpayer believes accurately represents or describes the proportioned share of the **eligible** facility activity.

PRIOR TAX CREDITS
(Item 6) - Enter the FIRST tax period when this facility's tax benefits were INITIALLY CERTIFIED OR EARNED on Line (6a); the amount of credits actually CERTIFIED by this Department, and the amount of credits that were actually CLAIMED on the taxpayer's return for that tax period. Enter the same information for each subsequent tax period the tax credits were earned and claimed. **IF THE AMOUNTS ARE UNKNOWN, ENTER THE TAX PERIOD(S) ONLY.**

RENT/LEASE
(Item 7) - If this new or expanded facility is being leased or rented, enter the net MONTHLY rental/lease rate on Line (7). The term "net monthly rental/lease rate," means the monthly rental/lease rate paid by the taxpayer for REAL and TANGIBLE PERSONAL property **IN USE** at this facility (land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES) less any monthly rental/lease rates received by the taxpayer from subrentals or subleases.

MULTIPLE BUSINESSES
(Item 8) - If the taxpayer claiming these tax benefits had interest in any other business(es) in Missouri (besides the business that has established this new or expanded facility) AT ANY TIME DURING THIS TAX PERIOD, for which a SINGLE MISSOURI TAX RETURN IS FILED, check Item (8) "yes."

(Item 8a) - Enter the NAMES and FEIN NUMBERS of these other businesses in Item (8a).

MULTIPLE FACILITIES
(Item 9) - If the taxpayer claiming these tax benefits operated any other facility(ies) in Missouri (besides this facility) AT ANY TIME DURING THIS TAX PERIOD, for which a SINGLE MISSOURI RETURN IS FILED, check Item (9) "yes."

ITEMS 10 THROUGH 12 ARE TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE 10-12 IF THIS FACILITY IS NOT WITHIN A ZONE.

TRAINING
(Item 10) - If the taxpayer incurred costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and if the trainees were either residents of a Missouri enterprise zone or "difficult to employ" (unemployed at least 3 months prior to being hired for this facility's new development), check Item (10) "yes" AND COMPLETE SCHEDULE B.

NOTE: Training credits may be earned even if government funds have been used in the training program, BUT ONLY IF THE EMPLOYER'S ACTUAL COSTS were over $400 per employee. The credit per employee is equal to 80% OF COSTS OVER $400, UP TO A MAXIMUM OF $400 PER EMPLOYEE. (See Schedule B instructions.)

ZONE RESIDENTS
(Item 11) - If the taxpayer claiming these tax benefits employed persons AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD, and IF THESE EMPLOYEES LIVED WITHIN ANY MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD, check Item (11) "yes" AND COMPLETE

SCHEDULE C. All addresses must be verified by each local enterprise zone representative (see Schedule C instructions, pages 29-30).

NOTE: Resident employees may have been hired at any time (they may be long-term employees of this enterprise zone facility).

SPECIAL EMPLOYEES
(Item 12) - If the taxpayer claiming these tax benefits hired persons at this enterprise zone facility, who at the time they were hired, met the criteria listed below, AND WHO WERE STILL EMPLOYED AT THIS FACILITY DURING THIS TAX PERIOD, check Item (12) "yes" AND COMPLETE SCHEDULE D.

Special Employee Criteria: the employee must be either 1) "difficult to employ"--unemployed at least 3 months prior to being hired for this new or expanded portion of this facility; OR 2) ELIGIBLE for Temporary Assistance (formerly AFDC) OR the General Relief program.

NOTE: Special employees MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT (OR LATER).

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

SCHEDULE S INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: EMPLOYEES AND INVESTMENT CREDITS

NOTE: THIS SCHEDULE MUST BE ATTACHED TO ALL APPLICATIONS FILED (Form 135 and/or Form 135-A)--IT MUST BE COMPLETED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS EACH YEAR THE BENEFITS ARE CLAIMED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. A separate Schedule S must be filed for each tax period. DO NOT FILE BEFORE THE END OF THIS TAX PERIOD. **The tax credits are claimed for the year they are earned**.

NAME
Enter the name of the new or expanded facility.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

COLUMN (X)
Enter EACH month of the taxpayer's TAX PERIOD on Lines (1) through (12), under Column (X). Write or type the first month of the taxpayer's tax period on Line (1) of Column (X), the second month of the taxpayer's tax period on Line (2) of Column (X) and so forth until the last month of the taxpayer's tax period has been entered on Line (12) of Column (X). (ENTER ALL TWELVE MONTHS OF A TAX PERIOD UNDER COLUMN (X) EVEN IF THE FACILITY WAS IN OPERATION LESS THAN TWELVE MONTHS.)

COLUMN (A): FACILITY EMPLOYEES DURING TAX YEAR FOR WHICH YOU ARE FILING
Enter the month, day and year END of the tax period for which you are filing in the space provided below Column (A).
Enter the TOTAL number of persons employed at THIS WHOLE FACILITY on the last work day of EACH calendar month during THIS tax period, on the lines under Column (A) that correspond to the same months entered under Column (X).

INCLUDE ONLY THE PERSONS EMPLOYED AT THE FACILITY WHERE THE DEVELOPMENT OCCURRED.

NOTE: If the tax period is LESS THAN TWELVE MONTHS, leave the unnecessary months blank and write "SHORT TAX PERIOD."

Include only those persons who are employed by the taxpayer and who work at, or in, or perform duties directly connected with THIS facility on:

1) a full-time basis--the employee was hired to work full-time, on a regular basis; or

2) a part-time basis--the employee was hired to work an average of at least 20 hours per week; or
3) a seasonal basis--the employee was hired to work at least eighty percent (80%) of the facility's season (if applicable).
NOTE: ***CONTRACT EMPLOYEES*** MAY NOT BE INCLUDED. SELF-EMPLOYED PERSONS, SOLE PROPRIETORS, OWNERS AND OPERATORS, etc. MAY BE INCLUDED REGARDLESS OF WHETHER THEY RECEIVE COMPENSATION FOR THEIR WORK.

Add the lines in Column (A) for each FULL CALENDAR MONTH AFTER THE DATE (month, day, year) WHEN THIS DEVELOPMENT WAS PUT INTO USE ("COMMENCEMENT OF COMMERCIAL OPERATIONS") at this new or expanded portion of this existing facility (see Form 135, Line (13) for commencement date), and enter the sum on Line (13), Column (A). Divide Line (13), Column (A), by the NUMBER OF FULL CALENDAR MONTHS THIS NEW OR EXPANDED PORTION OF THIS EXISTING FACILITY, WAS IN OPERATION and enter the average carried to two decimal places on Line (14), Column (A).

COLUMN (B): FACILITY EMPLOYEES DURING "BASE" TAX YEAR
Enter the month, day and year for the ENTIRE TAX PERIOD ending IMMEDIATELY PRIOR to the tax period when "commencement of commercial operations" occurred at this new or expanded portion of this existing facility, in the space provided under Column (B).
IMPORTANT NOTE: *COLUMN (B), LINES (1) THROUGH (14), WILL NOT CHANGE DURING THE ENTIRE PERIOD THESE TAX BENEFITS MAY BE CLAIMED*.

Enter the TOTAL number of persons employed at THIS WHOLE FACILITY on the last work day of EACH calendar month during THE BASE TAX PERIOD (see preceding paragraph), on the lines under Column (B) that correspond to the same months entered under Column (X). Include only those employees working FULL-TIME, AN AVERAGE OF 20 HOURS PER WEEK, OR 80% OF ANY SEASON.

If the tax period is LESS THAN TWELVE MONTHS, leave the unnecessary months blank and write "SHORT TAX PERIOD."

NOTE: NEW facilities enter ZERO. If this facility REPLACED ANOTHER MISSOURI FACILITY, enter the persons employed at the CLOSED FACILITY. If this facility was ACQUIRED FROM ANOTHER TAXPAYER, enter the persons employed by the PREVIOUS TAXPAYER.

Add Lines (1) through (12), Column (B) for each FULL CALENDAR MONTH OF OPERATION (usually 12 months), and enter the sum on Line (13), Column (B). Divide Line (13), Column (B), by the number of FULL CALENDAR MONTHS THE FACILITY'S NEW DEVELOPMENT WAS IN OPERATION during this tax period, and enter the average carried to two decimal places on Line (14), Column (B).

Subtract Line (14), Column (B) from Line (14), Column (A) and enter the difference carried to two decimal places on Line (15), Column (B).

TRANSFERRED EMPLOYEES
On Line (17) of Column (B), enter the TOTAL NUMBER OF PERSONS employed by the taxpayer at OTHER FACILITIES IN MISSOURI who were transferred to this facility. THIS MUST BE A WHOLE NUMBER AND MUST BE ENTERED EACH YEAR THE TRANSFERRED EMPLOYEES CONTINUE TO WORK AT THIS FACILITY.

DO NOT ENTER EMPLOYEES TRANSFERRED FROM ANOTHER MISSOURI FACILITY WHO ARE CURRENTLY EARNING TAX CREDITS. DO NOT ENTER TRANSFERRED EMPLOYEES THAT ARE ALREADY LISTED IN COLUMN (B), Lines (1) through (12).

NEW BUSINESS FACILITY EMPLOYEES
Subtract Line (17), Column (B) from Line (15), Column (B) and enter the difference carried to two decimal places on Line (19), Column (B). **THIS NUMBER MUST EQUAL OR EXCEED TWO TO EARN CREDITS EACH YEAR** (see new/ expanding business facility office requirement for exception).

COLUMN (C): FACILITY INVESTMENT DURING TAX YEAR FOR WHICH YOU ARE FILING (see also Schedule S-1 Instructions)

Enter the month, day and year END of the tax period for which you are filing in the space provided below Column (C). THIS IS THE SAME TAX YEAR END DATE YOU ENTERED BELOW COLUMN A.

Enter the TOTAL amount of LEASED AND OWNED investment **IN USE** at this WHOLE FACILITY on the last work day of EACH calendar month during THIS tax period, on the lines under Column (C) that correspond to

the same months entered under Column (X). **INCLUDE ONLY THE INVESTMENT IN USE AT THE FACILITY WHERE THE DEVELOPMENT OCCURRED. DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**
NOTE: If the taxpayer is filing for LESS THAN A TWELVE-MONTH TAX PERIOD, leave the unnecessary months blank and note "SHORT TAX PERIOD."

The term "**investment**" means the ORIGINAL COST of OWNED REAL and PERSONAL property, e.g. land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES, **IN USE** at this WHOLE facility.

The value of LEASED REAL and PERSONAL properties is determined by multiplying the net ANNUAL (12 MONTHS) rental/lease rate times eight. Net annual rental or lease rate means the annual (12 MONTHS) rental/lease rate paid by the taxpayer, less any rental/lease fees received by the taxpayer from subrentals.

FOR EXAMPLE, if your company RENTS a building and equipment for $1,000 per month, and OWNS other equipment that ORIGINALLY COST YOU $30,000, you would enter the MONTHLY rental rate TIMES 8 TIMES 12, or $96,000, PLUS $30,000, for a total of $126,000 EACH MONTH that rental rate and that equipment is still IN USE. IF THE RENTAL RATE CHANGES DURING THE YEAR, enter 8 times 12 times the monthly rate for each month the first rate was paid, then switch to 8 times 12 times the monthly rate for each month the new monthly rate was paid.

If your company RENTS this same building for 4 months, and then buys the building for $120,000, you would enter 8 times 12 times the monthly rent for 4 months ($96,000); then switch to the original cost ($120,000) for the remaining months the building was owned.

NOTE: A value MUST be assigned to every item of real or personal property IN USE. For example, if the building is bought or rented at a reduced value (the city rents it to you for $1.00 per month), you MUST assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

ALWAYS MULTIPLY MONTHLY RENT TIMES 12 TIMES 8 regardless of the number of months that rental amount was paid, e.g. if you pay $1,000 per month for only 4 months, enter 8 x 12 x $1,000, or $96,000, each of those 4 months.

LIST ONLY PROPERTY IN USE AT THIS FACILITY.

Add the lines in Column (C) for each FULL CALENDAR MONTH AFTER THE DATE (month, day, year) WHEN "COMMENCEMENT OF COMMERCIAL OPERATIONS" OCCURRED at this new or expanded portion of this existing facility (see Form 135, Line (13) for commencement date), and enter the sum on Line (13), Column (C). Divide Line (13), Column (C), by the NUMBER OF FULL CALENDAR MONTHS THIS NEW OR EXPANDED PORTION OF THIS EXISTING FACILITY WAS IN OPERATION and enter the average rounded to the nearest dollar on Line (14), Column (C).

COLUMN (D): FACILITY INVESTMENT DURING BASE TAX YEAR (see also Schedule S-2 Instructions)

Enter the month, day and year for the ENTIRE TAX PERIOD ending IMMEDIATELY PRIOR to the tax period when "commencement of commercial operations" occurred at this new or expanded portion of this existing facility, in the space provided under Column (D).
IMPORTANT NOTE: *COLUMN (D), LINES (1) THROUGH (14), WILL NOT CHANGE DURING THE ENTIRE PERIOD THESE TAX BENEFITS MAY BE CLAIMED.*

Enter the TOTAL amount of LEASED AND OWNED investment **IN USE** at this WHOLE FACILITY on the last work day of EACH calendar month during THE BASE TAX PERIOD (see preceding paragraph), on the lines under Column (D) that correspond to the same months entered under Column (X).

Include the ORIGINAL COST of OWNED REAL and PERSONAL property, e.g. land, building, machinery, equipment, furniture, fixtures and other depreciable tangible personal property, BUT NOT INVENTORIES, **IN USE** at this WHOLE facility.

Determine the value of LEASED REAL and PERSONAL properties by multiplying the net ANNUAL (12 MONTHS) rental/lease rate times eight. Net annual rental or lease rate means the annual (12 MONTHS) rental/lease rate paid by the taxpayer, less any rental/lease fees received by the taxpayer from subrentals.

NOTE: A value MUST be assigned to every item of real or personal property IN USE, for example, if the building is bought or rented at a reduced value (the city rents it to you for $1.00 per month), you MUST assign a rent value

or original cost that reflects the fair market value of that building at that location in that tax period.

ALWAYS MULTIPLY MONTHLY RENT TIMES 12 TIMES 8 regardless of the number of months that rental amount was paid, e.g. if you pay $1,000 per month for only 4 months, enter 8 x 12 x $1,000, or $96,000, each of those 4 months.

LIST ONLY PROPERTY IN USE AT THIS FACILITY .

NOTE: NEW facilities enter ZERO. If this facility REPLACED ANOTHER MISSOURI FACILITY, enter the investment USED at the CLOSED FACILITY. If this facility was ACQUIRED FROM ANOTHER TAXPAYER, enter YOUR ACQUISITION COST OF THE REAL AND TANGIBLE DEPRECIABLE PERSONAL PROPERTY--NOT INVENTORY--INCLUDING 8 TIMES 12 TIMES YOUR MONTHLY RENTAL RATE.

Add Lines (1) through (12), Column (D) for each FULL CALENDAR MONTH OF OPERATION (usually 12 months), and enter the sum on Line (13), Column (D). Divide Line (13), Column (D), by the number of FULL CALENDAR MONTHS THE FACILITY WAS IN OPERATION during this tax period, and enter the average rounded to the nearest dollar on Line (14), Column (D).

Subtract Line (14), Column (D) from Line (14), Column (C) and enter the difference rounded to the nearest dollar on Line (16), Column (D).

TRANSFERRED PROPERTY
On Line (18), enter the TOTAL AMOUNT OF INVESTMENT USED by the taxpayer at OTHER FACILITIES IN MISSOURI which was transferred to this facility. THIS NUMBER MUST BE ENTERED EACH YEAR THE TRANSFERRED INVESTMENT IS STILL IN USE AT THIS FACILITY.

DO NOT ENTER INVESTMENT TRANSFERRED FROM ANOTHER MISSOURI FACILITY ON WHICH CREDIT IS CURRENTLY BEING EARNED. DO NOT ENTER TRANSFERRED INVESTMENT THAT IS ALREADY LISTED IN COLUMN (D), Lines (1) through (12).

NEW BUSINESS FACILITY INVESTMENT
Subtract Line (18), Column (D) from Line (16), Column (D) and enter the difference rounded to the nearest dollar on Line (20), Column (D). **THIS NUMBER MUST MEET THE INITIAL INVESTMENT REQUIREMENTS TO EARN CREDITS EACH YEAR** (see benefit summaries for requirements).

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

SCHEDULE S-1 INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE INVESTMENT WORKSHEET: SCHEDULE S, COLUMN C

NOTE: THE DEPARTMENT OF ECONOMIC DEVELOPMENT MAY REQUIRE THIS SCHEDULE TO BE FILED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS ANY YEAR THE BENEFITS ARE CLAIMED.

THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM MUST BE COMPLETED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

This form chronologically lists all real and tangible depreciable personal property (NOT INVENTORY) **IN USE** at this facility during the tax period for which you are filing, and should reflect the numbers listed in Column C, Schedule S.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed.

COLUMN (E)
List in chronological order the date (month/day/year) each item that was originally purchased OR leased **WAS FIRST USED AT THIS FACILITY.**

COLUMN (F)
List the purchased or leased property by name, e.g. 1992 Chevrolet Van, office desk, etc. Include ALL REAL & TANGIBLE PERSONAL PROPERTY (EXCEPT

INVENTORY) **IN USE** the last work day of each month as listed in Column C, Schedule S. **DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**

COLUMN (G)
Enter the MONTHLY rental rate of each LEASED item.

COLUMN (H)
Enter YOUR original cost OR the **MONTHLY RENTAL RATE TIMES 12 TIMES 8** of each item of property listed. Total these amounts.

NOTE: A value MUST be assigned to every item of real or personal property IN USE. For example, if the building is bought or rented at a reduced value (the city rents it to you for $1.00 per month), you MUST assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

SCHEDULE S-2 INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE INVESTMENT WORKSHEET: SCHEDULE S, COLUMN D

NOTE: THE DEPARTMENT OF ECONOMIC DEVELOPMENT MAY REQUIRE THIS SCHEDULE TO BE FILED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS ANY YEAR THE BENEFITS ARE CLAIMED.

THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM MUST BE COMPLETED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

This form chronologically lists all real and tangible depreciable personal property (NOT INVENTORY) **IN USE** at this facility during the "base" tax period, and should reflect the numbers listed in Column D, Schedule S.

TAX PERIOD
Enter the BASE TAX PERIOD date(s) (tax year prior to qualifying year).

COLUMN (I)
List in chronological order the date (month/day/year) each item that was originally purchased OR leased **WAS FIRST USED AT THIS FACILITY.**

COLUMN (J)
List the purchased or leased property by name, e.g. 1992 Chevrolet Van, office desk, etc.

Include ALL REAL & TANGIBLE PERSONAL PROPERTY (EXCEPT INVENTORY) **IN USE** the last work day of each month as listed in Column D, Schedule S.

COLUMN (K)
Enter the MONTHLY rental rate of each LEASED item.

COLUMN (L)
Enter YOUR original cost OR the **MONTHLY RENTAL RATE TIMES 12 TIMES 8** of each item of property listed. Total these amounts.

NOTE: A value MUST be assigned to every item of real or personal property IN USE. For example, if the building was bought or rented at a reduced value (the city rented it to you for $1.00 per month), you MUST assign a rent value or original cost that reflects the fair market value of that building at that location in that tax period.

SCHEDULE M INSTRUCTIONS NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: APPORTIONMENT OF MISSOURI TAXABLE BUSINESS INCOME

NOTE: THIS SCHEDULE MUST BE ATTACHED TO ALL APPLICATIONS FILED (Form 135 and/or Form 135-A)--IT MUST BE COMPLETED BY TAXPAYERS CLAIMING EITHER THE NEW/EXPANDED BUSINESS FACILITY OR THE ENTERPRISE ZONE TAX BENEFITS EACH YEAR THE BENEFITS ARE CLAIMED.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

BUSINESS, DEFINED - For the purpose of these credits, the term "business" means "taxpayer"--the corporation, s-corporation, individual proprietorship, partnership, etc. for state income tax purposes (not the individual or shareholder). For example, the business which operates this facility, would also include other Missouri facilities or

businesses if ALL these FACILITIES OR BUSINESSES ARE PART OF A SINGLE ENTITY FOR MISSOURI TAX PURPOSES and FILE A SINGLE MISSOURI TAX RETURN: If several facilities or businesses report income on a single tax return, Items 1, 2, and 4 of this Schedule must include all these same facilities or businesses.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. A separate Schedule M must be filed for each tax period. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned.

NAME
Enter the name of the new or expanded facility.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

TOTAL INCOME (in Missouri)
(Item 1) - IF KNOWN, on Line (1) under "143," enter the total AMOUNT OF MISSOURI TAXABLE INCOME (or loss), MISSOURI SOURCES, FOR THIS ENTIRE TAX PERIOD (when these tax benefits are being claimed), by those FACILITIES OR BUSINESSES IN MISSOURI THAT make up this business and FILE A SINGLE MISSOURI TAX RETURN.

Taxpayers subject to financial institution tax enter net income, direct premiums, or dividends, whichever is applicable, on Line (1) under "148."

NOTE: DO NOT ESTIMATE--ENTER "UNKNOWN."

BUSINESS COMPENSATION (in Missouri)
(Item 2) - On Line (2), enter the total amount of compensation paid to ALL EMPLOYEES of this MISSOURI BUSINESS during THIS ENTIRE TAX PERIOD. "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

The taxpayer must enter the amount of compensation paid to ALL EMPLOYEES of the facilities or businesses in Missouri that make up this BUSINESS and for which taxable income (or loss), was reported on Line (1).

FACILITY COMPENSATION (at this facility only)
(Item 3) - On Line (3), enter the total amount of compensation paid to ALL EMPLOYEES of this MISSOURI FACILITY during THIS TAX PERIOD. "Compensation" means wages, salaries, commissions and any other form of remuneration paid to employees for personal services.

Include ONLY THIS FACILITY'S COMPENSATION.

BUSINESS PROPERTY (in Missouri)
(Item 4) - On Line (4), enter the AVERAGE TOTAL VALUE of all real and depreciable tangible personal property IN USE DURING THIS ENTIRE TAX PERIOD at the facilities or businesses in Missouri that make up this BUSINESS, and for which taxable income (or loss) was reported on Line (1).

Include the value of land, buildings, machinery, and equipment, furniture, fixtures, tools, appliances and any other tangible personal depreciable property as defined in Internal Revenue Code 167. **DO NOT INCLUDE INVENTORIES. DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**

The PROPERTY'S VALUE IS ITS ORIGINAL COST if OWNED, or if LEASED, EIGHT TIMES THE NET ANNUAL (12 months) RENTAL/LEASE RATE of all REAL and DEPRECIABLE TANGIBLE PERSONAL PROPERTY. "Net annual rental rate" means the annual rental/lease rate paid by the taxpayer, less any rental fees received by the taxpayer from subrentals.

The "average" is determined by ADDING the TOTAL VALUE OF PROPERTY IN USE on THE LAST WORK DAY OF EACH MONTH IN THE taxpayer's TAX PERIOD, and DIVIDING that total BY THE TOTAL NUMBER OF MONTHS IN THE TAX PERIOD.

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

SCHEDULE A INSTRUCTIONS
ENTERPRISE ZONE: CERTIFICATION OF FACILITY LOCATION

NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN A DESIGNATED ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

YOUR INITIAL CLAIM FOR TAX BENEFITS WILL NOT BE APPROVED UNLESS SCHEDULE A HAS BEEN SIGNED BY THE GOVERNING AUTHORITY'S AUTHORIZED REPRESENTATIVE, NOTARIZED AND ATTACHED TO FORM 135. IF YOUR ZONE HAS BEEN REDESIGNATED, YOU MUST ATTACH A NEW SCHEDULE A TO FORM 135-A FOR THE TAX PERIOD WHEN THE REDESIGNATION OCCURRED (see zone expiration dates pages 12-13).

THIS SCHEDULE DOES **NOT** HAVE TO BE FILED IN YEARS 2-10 **unless your zone has been redesignated during the tax year you are filing (see preceding paragraph)**.

CREDITS CEASE IF A FACILITY MOVES FROM THE INITIAL QUALIFYING ADDRESS LISTED ON THIS SCHEDULE AND FORM 135.

NOTE: THE TOP PORTION OF THIS SCHEDULE IS TO BE COMPLETED BY THE TAXPAYER/PREPARER.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. **FILE WITH FORM 135 AND ACCOMPANYING SCHEDULES AT THE END OF THE FIRST TAX PERIOD.**

NAME AND ADDRESS
Enter the name of the new or expanded facility. The ADDRESS must be the MISSOURI LOCATION WHERE THE DEVELOPMENT OCCURRED and must be WITHIN one of MISSOURI'S DESIGNATED ENTERPRISE ZONES. **DO NOT USE P.O. BOXES OR DRAWER NUMBERS:** THE LOCATION MUST BE IDENTIFIED, e.g. identify the highway, route or street name and/or number.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

NOTE: THE BOTTOM PORTION OF THIS SCHEDULE IS TO BE COMPLETED BY THE GOVERNING AUTHORITY'S SPOKESPERSON. (See enterprise zone map page 11 for telephone numbers of local contacts.) The COMPANY/ TAXPAYER/PREPARER MAY NOT COMPLETE bottom portion.

AUTHORIZED REPRESENTATIVE (see enterprise zone map page 11 for contact telephone numbers)
The lower portion of Schedule A is to be completed by either:

(1) the MAYOR of the municipality, OR AN AUTHORIZED REPRESENTATIVE, if this facility's address is within the city limits, OR

(2) the PRESIDING COMMISSIONER of the county, OR AN AUTHORIZED REPRESENTATIVE, if this facility's address is in an unincorporated area, outside the city limits.

ORIGINAL ZONE
If the address where this facility is located is within the ORIGINAL enterprise zone boundaries, check the TOP BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT ORIGINALLY DESIGNATED THIS ZONE. **NOTE: The facility's commencement date must be on or after the date indicated.**

EXPANDED ZONE
If the address where this facility is located is within an EXPANSION of the original enterprise zone boundaries, check the MIDDLE BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT DESIGNATED this EXPANSION OF THE ENTERPRISE ZONE. **NOTE: The facility's commencement date must be on or after the date indicated.**

REDESIGNATED ZONE
If the address where this facility is located is within the REDESIGNATED enterprise zone boundaries, check the BOTTOM BOX and enter the DATE THE DEPARTMENT OF ECONOMIC DEVELOPMENT REDESIGNATED this zone. **NOTE: The facility's commencement date must be on or after the date indicated.**

SIGNATURE
An unsigned application, form or schedule is invalid. **THE GOVERNING AUTHORITY'S AUTHORIZED REPRESENTATIVE MUST SIGN** this schedule in the presence of a notary public.

SCHEDULE B INSTRUCTIONS
ENTERPRISE ZONE: EMPLOYEE TRAINING CREDITS

NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned.

A separate Schedule B must be filed for each tax period training credits are claimed.

NAME
Enter the name of the new or expanded facility.

COMMENCEMENT DATE OF OPERATIONS:
Enter the month, day and year this facility INITIALLY QUALIFIED for these credits (see Line 13, Form 135).

NOTE: EMPLOYEES MUST HAVE BEEN TRAINED NO EARLIER THAN 3 MONTHS PRIOR TO THIS DATE (first year filing only).

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

ALPHABETICAL LIST OF EMPLOYEES'/TRAINEES' NAMES
This list must be ALPHABETICAL BY LAST NAME.

TRAINEES MUST ALSO BE LISTED ON SCHEDULE C OR D TO RECEIVE TRAINING CREDIT (MUST BE RESIDENT OR DIFFICULT TO EMPLOY).

NOTE: THE MAXIMUM CREDIT IS $400 PER EMPLOYEE. *DO NOT "RECLAIM" AN EMPLOYEE WHO PREVIOUSLY EARNED THE $400 MAXIMUM TRAINING CREDIT.*

Enter the FULL name of employees meeting the following criteria:

1) employee was trained DURING THIS TAX PERIOD; and

2) the training occurred NO SOONER THAN THREE MONTHS PRIOR TO THE date when the new or expanded portion of this facility started commercial operations (see COMMENCEMENT DATE OF OPERATIONS above); and

3) the training occurred AFTER THE DATE when this enterprise ZONE WAS initially DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see date entered on Schedule A); and

4) at the time training was received, the EMPLOYEE WAS either a RESIDENT of ANY MISSOURI ENTERPRISE ZONE; OR

5) at the time training was received, the EMPLOYEE was "DIFFICULT TO EMPLOY": unemployed at least 3 months prior to being hired at this facility for the new development; and

6) the EMPLOYER INCURRED COSTS over and above any other local, state, or federal funding to train the employee; and

7) the EMPLOYEE/TRAINEE was hired to WORK FULL-TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

AN EMPLOYER MAY CLAIM TRAINING CREDITS EQUAL TO 80% OF HIS COSTS EXCEEDING $400, UP TO $400 PER EMPLOYEE: the same employee may receive training credits more

than one tax period ***only until the $400 maximum has been reached.***

DATE HIRED
Enter the month, day and year the employee was hired at this facility.

PRIOR TRAINING CREDIT(S) CLAIMED
Enter the TOTAL amount of enterprise zone training credits CLAIMED to date FOR THIS EMPLOYEE. For instance, if you CLAIMED $850 for John Doe in 2000, and $50 in 2001, enter those amounts in the third column.

SOCIAL SECURITY NO.
Enter each employee/trainee's social security number in the space provided.

ZONE RESIDENT/DIFFICULT TO EMPLOY STATUS
If the employee/trainee lived within any Missouri enterprise zone during the training period, AND IS LISTED ON SCHEDULE C, enter "yes" in the Resident Column. If not, enter "no."

If the trainee was "difficult to employ" (unemployed at least 90 days prior to being hired at this facility for the new development) at the time training was received, AND IS LISTED ON SCHEDULE D, enter "yes" in the "Difficult to Employ" Column. If not, enter "no."

If both columns have been checked "no," the employer is NOT ELIGIBLE to claim training credits for the employee.

If a column has been checked "yes," but the employee is not listed on either Schedule C or D, the employer is NOT ELIGIBLE to claim training credits for the employee.

DESCRIPTION OF TRAINING
Briefly describe the type of training received by the trainee, e.g., "apprentice welding," "basic office skills," "manager trainee," etc.

LENGTH OF TRAINING
Enter the total number of hours of training that the employee received DURING THIS TAX PERIOD.

PERIOD OF TRAINING
Enter the month, day and year each employee's training started, and the month, day and year each employee's training ended.

TRAINING MUST HAVE OCCURRED DURING THIS TAX PERIOD.

TRAINING MAY NOT HAVE OCCURRED MORE THAN 3 MONTHS PRIOR TO COMMENCEMENT DATE OF OPERATIONS (see date above).

EMPLOYER'S COSTS
Enter the employer's TOTAL cost to train the employee. If other funds, e.g. federal government funds were used, the employer may claim only HIS costs for the training program. The credit per employee is equal to 80% of costs over $400, not to exceed $400.

The employer's reimbursable training costs MAY NOT include the monetary value of goods produced or services performed by the trainee during the training program, e.g. **you MAY NOT CLAIM 100% OF THE WAGES paid to the employee and trainer; you must subtract any company benefits received from these employees.**

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

SCHEDULE C INSTRUCTIONS
ENTERPRISE ZONE: EMPLOYEE RESIDENT CREDITS

NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

THIS SCHEDULE OR SCHEDULE D MUST BE COMPLETED TO VERIFY TAXPAYER'S "30%" ELIGIBILITY.

NOTE: ***A SEPARATE SCHEDULE C MUST BE FILED FOR EACH ZONE SUBMITTED.*** **RESIDENT ADDRESSES MUST BE VERIFIED BY THE LOCAL ENTERPRISE ZONE COORDINATOR OF THAT ZONE.** ***ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES OF HIS/HER ZONE.***

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned. A separate Schedule C must be filed for each tax period resident credits are claimed.

NAME
Enter the name of this facility.

ENTERPRISE ZONE NAME
Enter the name of the enterprise zone where THESE RESIDENTS live.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

ALPHABETICAL LIST OF RESIDENTS' NAMES
This list must be ALPHABETICAL BY LAST NAME.

NOTE: Resident employees may have been hired at any time (they may be long-term employees). They may be claimed each year they are still zone residents and employees of this facility.

Enter the FULL name of employees meeting the following criteria:
1) the EMPLOYEE WAS WORKING AT THIS FACILITY DURING THE PERIOD OF RESIDENCY entered in the last column of Schedule C; and

2) the EMPLOYEE RESIDED IN this ENTERPRISE ZONE DURING THIS TAX PERIOD; and

3) the PERIOD OF RESIDENCY entered in the last column, IS AFTER the date when the new or expanded OPERATIONS COMMENCED at this facility (Item 13, Form 135); and

4) the PERIOD OF RESIDENCY IS AFTER the date when this ENTERPRISE ZONE WAS DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see Schedule A date); and

5) the resident/employee was hired to WORK FULL-TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

EMPLOYMENT DATE
Enter the month, day and year the employee WAS INITIALLY HIRED OR REHIRED at this facility. Residents may have been hired at any time (they may be long-term employees). They may be claimed each year they are still zone residents and employees of this facility.

TERMINATION DATE
Enter the month, day and year when the employee TERMINATED EMPLOYMENT at this facility, IF APPLICABLE.

SOCIAL SECURITY NO.
Enter each employee/resident's social security number in the space provided.

RESIDENTS' ADDRESSES
RESIDENT ADDRESSES MUST BE WITHIN THIS ENTERPRISE ZONE.

Enter the enterprise zone address of the employee/resident. INCLUDE house or apartment NUMBERS AND NAME OF STREET OR rural ROUTE NUMBERS, CITY, STATE, and ZIP CODES. **DO NOT USE POST OFFICE BOX OR DRAWER NUMBERS.**

THE LOCAL GOVERNING AUTHORITY OR AUTHORIZED REPRESENTATIVE OF THIS ENTERPRISE ZONE MUST VERIFY THESE ADDRESSES ARE WITHIN THIS ZONE BY SIGNING THIS SCHEDULE. *ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES OF HIS/HER ZONE* (see enterprise zone map pages 10-11 for local enterprise zone contact numbers.)

PERIOD OF RESIDENCY
Enter the dates when the employee lived in THIS ENTERPRISE ZONE. The residency must be DURING THIS TAX PERIOD. Enter the month, day and year the employee INITIALLY LIVED AND WORKED in the zone DURING THIS TAX PERIOD, and the month, day and year the employee ENDED LIVING OR WORKING in the zone DURING THIS TAX PERIOD. If the employee lived in the zone the entire tax period, enter "1/1/01-12/31/01" for residency dates.

IF THE SPECIFIC DATES (month, day, year) ARE NOT PROVIDED, CREDITS WILL BE REDUCED OR DISALLOWED.

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE **ENTERPRISE ZONE COORDINATOR, must sign** and date all applicable documents, subject to the penalties of perjury.

SCHEDULE D INSTRUCTIONS
ENTERPRISE ZONE: SPECIAL EMPLOYEE CREDITS

NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM AND ANSWER ALL QUESTIONS, OR THE CERTIFICATION WILL BE DELAYED.

THIS SCHEDULE OR SCHEDULE C MUST BE COMPLETED TO VERIFY TAXPAYER'S "30%" ELIGIBILITY.

TAX PERIOD
Enter the tax period for which these tax benefits are being claimed. DO NOT FILE BEFORE THE END OF THE TAX PERIOD. The tax credits are claimed for the year they are earned. A separate Schedule D must be filed for each tax period special employee credits are claimed.

NAME
Enter the name of this facility.

COMMENCEMENT DATE OF OPERATIONS:
Enter the month, day and year this facility INITIALLY QUALIFIED for these credits (see Item 13, Form 135).

NOTE: EMPLOYEES MUST HAVE BEEN HIRED NO EARLIER THAN 3 MONTHS PRIOR TO THIS DATE. <u>THEY MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYEES OF THIS FACILITY.</u>

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

ALPHABETICAL LIST OF SPECIAL EMPLOYEES' NAMES
This list must be **ALPHABETICAL** BY LAST NAME.

For the purpose of this credit, the employee MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered above and on Line (13) of Form 135: THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT.

Enter the FULL name of employees meeting the following criteria:

1) at the time the employee was hired by you at this facility, he/she had been UNEMPLOYED FOR AT LEAST 3 MONTHS; OR

2) at the time the employee was hired by you at this facility, he/she was ELIGIBLE FOR THE GENERAL RELIEF PROGRAM or TEMPORARY ASSISTANCE (formerly AFDC); and

3) the employee was hired NO SOONER THAN THREE MONTHS PRIOR to the date when the new or expanded portion of this facility started commercial operations (see COMMENCEMENT DATE OF OPERATIONS above); and

4) the employee was hired AFTER THE DATE when this enterprise ZONE WAS initially DESIGNATED, subsequently EXPANDED, or REDESIGNATED (see date entered on Schedule A); and

5) the employee WORKED AT THIS FACILITY DURING THIS TAX PERIOD; and

6) the employee was hired to work FULL TIME, OR an AVERAGE OF 20 HOURS PER WEEK, OR 80% OF THE facility's SEASON (if any).

EMPLOYMENT DATE
Enter the month, day and year the employee WAS INITIALLY HIRED at this facility.

For the purpose of this credit, the employee MUST HAVE BEEN HIRED NO EARLIER THAN THREE MONTHS PRIOR TO THE COMMENCEMENT DATE entered above and on Item 13 of Form 135: **THE EMPLOYEE MUST HAVE BEEN HIRED FOR THIS SPECIFIC DEVELOPMENT.**

SOCIAL SECURITY NO.
Enter each special employee's social security number in the space provided.

"DIFFICULT TO EMPLOY"
The term "difficult to employ" means ONLY those employees, who at the time they were hired at this facility for the new development, WERE UNEMPLOYED AT LEAST 3 MONTHS. If the employee meets this criteria, enter "yes."

RELIEF OR ASSISTANCE SUBSIDIES
Employees who were ELIGIBLE for Missouri's General Relief Program, or Temporary Assistance (formerly AFDC), AT THE TIME THEY WERE HIRED at this facility for the new development, are eligible for special employee credits. If the employee meets this criteria, enter "yes."

If both columns have been checked "no," the employer is NOT ELIGIBLE to claim special employee credits for the employee.

LENGTH OF UNEMPLOYMENT/ WHY ELIGIBLE FOR SUBSIDIES
If applicable, enter the SPECIFIC DATES the employee was UNEMPLOYED prior to the time you hired him/her, e.g. "1/1/99-2/1/02": THIS PERIOD MUST BE AT LEAST 3 MONTHS. OR, if applicable, specifically DESCRIBE WHY THE EMPLOYEE WAS ELIGIBLE for the General Relief Program or Temporary Assistance (formerly AFDC) AT THE TIME you HIRED him/her, e.g. "no income"; "employee was disabled for 4 months prior to being hired," etc.

VERIFICATION MAY BE REQUIRED.

PERIOD OF EMPLOYMENT
Enter the dates when the employee WORKED AT THIS FACILITY DURING THIS TAX PERIOD. Enter the month, day and year the employ BEGAN WORK at this facility DURING THIS TAX PERIOD, and the month, day and year the employee ENDED WORKING at this facility DURING THIS TAX PERIOD. If the employee worked at the facility the entire tax period, enter "1/1/01-12/31/01" for employment dates.

THE EMPLOYEE MAY NOT HAVE BEEN HIRED MORE THAN 3 MONTHS PRIOR TO THE COMMENCEMENT DATE OF OPERATIONS (see date above).

IF THE SPECIFIC DATES (month, day and year) ARE NOT PROVIDED, CREDITS WILL BE REDUCED OR DISALLOWED.

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

ENTERPRISE ZONE: REQUEST FOR WAIVER OR REDUCTION OF 30% REQUIREMENT

NOTE: DO NOT COMPLETE THIS SCHEDULE IF THIS FACILITY IS NOT IN AN ENTERPRISE ZONE.

DO NOT COMPLETE THIS FORM UNLESS YOU ARE REQUESTING A WAIVER OR REDUCTION (see below).

DO NOT COMPLETE THIS SCHEDULE BEFORE READING INSTRUCTIONS CAREFULLY.

TAX PERIOD
Enter the tax period for which this waiver or reduction is being requested WHICH MUST BE THE SAME TAX PERIOD THESE CREDITS ARE BEING CLAIMED. **The waiver or reduction is issued one time for one tax period only.**

NAME
Enter the name of this facility.

IDENTIFICATION NUMBERS
Enter the FACILITY'S Federal Employer Identification (FEIN) number, the TAXPAYER'S FEIN number ONLY IF DIFFERENT, and the FACILITY'S Missouri Tax Identification Number.

30% REQUIREMENT (Income Exemption and Investment Credit)
In order to receive the ENTERPRISE ZONE INCOME EXEMPTION AND INVESTMENT CREDIT, (see enterprise zone benefit summary) at least 30% OF THE NEW EMPLOYEES (Line 19, Schedule S), must meet ONE of the following REQUIREMENTS FOR AT LEAST ONE FULL MONTH of employment at this facility DURING EACH TAX PERIOD these credits are claimed:

1) the employee must have been DIFFICULT TO EMPLOY: unemployed for at least 3 months prior to being hired at this facility for the new development, AND MUST BE LISTED ON SCHEDULE D FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD; or

2) the employee must have been ELIGIBLE FOR TEMPORARY ASSISTANCE (formerly AFDC), OR

THE GENERAL RELIEF PROGRAM at the time they were hired at this facility for the new development, AND MUST BE LISTED ON SCHEDULE D FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD; or

3) the employee must have been a RESIDENT OF ANY MISSOURI ENTERPRISE ZONE, AND MUST BE LISTED ON SCHEDULE C FOR A PERIOD OF 1 FULL MONTH DURING THIS TAX PERIOD.

The taxpayer MUST MEET this 30% REQUIREMENT EACH TAX PERIOD the income exemption and investment credit are claimed.

If the taxpayer fails to satisfy the 30% requirement in any ONE TAX PERIOD, he may request a ONE-TIME WAIVER OR REDUCTION by completing this form *ONLY IF THIS FACILITY EMPLOYEES 20 OR LESS FULL-TIME EMPLOYEES:*

1) Facilities employing TEN OR LESS FULL-TIME EMPLOYEES at this facility, may request a WAIVER of the 30% requirement FOR THIS TAX PERIOD ONLY. THE FACILITY DOES NOT NEED TO HAVE ANY RESIDENTS/SPECIAL EMPLOYEES.

2) Facilities employing ELEVEN TO TWENTY FULL-TIME EMPLOYEES at this facility, may request a REDUCTION of the 30% requirement FOR THIS TAX PERIOD ONLY. THE FACILITY MUST HAVE AT LEAST 1 RESIDENT OR SPECIAL EMPLOYEE.

FACILITY SPOKESPERSON
Enter the name and title of the person authorized by the taxpayer to certify the total AVERAGE number of FULL-TIME EMPLOYEES at THIS FACILITY.

DATE
Enter the month, day and year the facility spokesperson signed this certification.

CALCULATING FULL-TIME EMPLOYEES
The total average number of full-time employees is calculated by AVERAGING the total NUMBER of FULL-TIME PEOPLE THE LAST WORK DAY OF EACH MONTH DURING THIS TAX PERIOD, e.g. a 12-month average of full-time employees only.

DO NOT COUNT PART-TIME OR SEASONAL WORKERS.

IF THIS NUMBER IS LESS THAN COLUMN A, LINE, 14, SCHEDULE S, you MAY BE REQUIRED to VERIFY the FULL-TIME EMPLOYEES BY MONTH.

SIGNATURE
An unsigned application, form or schedule is invalid. The taxpayer claiming these tax benefits OR HIS DESIGNEE, AND THE TAX PREPARER, must sign and date all applicable documents, subject to the penalties of perjury.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: APPLICATION FOR INITIALLY CLAIMING TAX BENEFITS

MISSOURI FORM 135

READ PAGES 16-19 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION WHICH MUST BE FILED IN TAX PERIOD AFTER DEVELOPMENT OCCURRED

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

PLEASE TYPE OR PRINT

NAME OF FACILITY			FACILITY FEDERAL I.D. NO. AND
ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED)	STREET		TAXPAYER FEDERAL I.D. NO. AND
CITY	COUNTY	ZIP CODE MISSOURI	FACILITY MISSOURI TAX I.D. NO. (MITS)

1. Is this address within a designated enterprise zone? (See instructions, page 16) ☐ Yes ☐ No ► If yes, attach Schedule A

2. Name and mailing address if different than above (See instructions, page 16):

NAME

ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

3. Name, address and telephone of person completing application (See instructions, page 16):

NAME | TELEPHONE NUMBER ( )

ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

STATUS-ACTIVITY

4. Business entity for tax purposes (See instructions, page 16): 4a. ☐ Corporation 4b. ☐ Fiduciary 4c. ☐ Individual Proprietorship 4d. ☐ Partnership 4e. ☐ S-Corp. 4f. ☐ Limited Liability Corp. 4g. ☐ Limited Liability Partnership 4h. ☐ Other (Specify) _____

NOTE: IF THE TAXPAYER IS A FIDUCIARY, PARTNERSHIP, S-CORPORATION, ETC., IDENTIFY THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER **ON THE LAST DAY OF THE TAX PERIOD.** AGGREGATE PROPORTIONATE SHARES OR PERCENT OF TOTAL OWNERSHIP MAY NOT EXCEED 100%. ATTACH A SEPARATE SHEET IF NECESSARY.

NAME(S)	SOCIAL SECURITY NO.(S)	% OWNERSHIP YEAR END
	– –	%
	– –	%
	– –	%
	– –	%

5. Describe the business activity(ies) conducted at this facility. Be specific. (See instructions, page 16) _____

5a. Enter the facility's 4-digit Standard Industrial Classification (SIC) or 5-digit NAICS number if known: _____

DEVELOPMENT DESCRIPTION

6. Which one of the following BEST describes the facility where the development occurred? (See instructions, page 17) (CHECK ONLY ONE):

6a. A new facility (recently organized and formed) ☐ 6a
6b. A new facility to Missouri (relocation or expansion from another state) ☐ 6b
6c. A new facility that replaces an "old" facility closed by the CURRENT TAXPAYER ☐ 6c
6d. A new facility in addition to another or other OPEN AND OPERATING Missouri facilities ☐ 6d
6e. An expansion of an existing facility (attached to an existing structure) ☐ 6e
6f. An expansion of an existing facility (separated from existing structure(s) but on same site) ☐ 6f

7. SHORT DESCRIPTION OF DEVELOPMENT (See instructions, page 17). (Attach separate sheet(s) if necessary):

LEASE - PURCHASE - ACQUISITION

8. Was this new or expanded facility leased from another person(s)? (INCLUDES RENTAL/LEASING OF LAND, BUILDING, MACHINERY, EQUIPMENT, etc.) (See instructions, page 17) ☐ yes ☐ no 8

8a. If yes, enter the date the rental/lease started: *(Month, Day and Year)* _____ 8a

8b. Enter the net MONTHLY rental/lease cost for the TAX PERIOD BEING CLAIMED: $ _____ 8b

8c. Enter the net MONTHLY rental/lease cost for the PREVIOUS TAX PERIOD: $ _____ 8c

8d. Was this facility occupied by ANOTHER TAXPAYER immediately prior to the starting date of YOUR lease? ☐ yes ☐ no 8d

8e. If yes, what was the previous operation and why did it cease at this location? _____ 8e

8f. If no, enter the dates or period of time the facility was closed: from *(Month, Day and Year)* _____ to *(Month, Day and Year)* _____ 8f

9. Was this new or expanded facility acquired or purchased from another person(s)? (See instructions, page 17) ☐ yes ☐ no 9

9a. If yes, enter the date title to acquired property was transferred: *(Month, Day and Year)* _____ 9a

9b. Enter the purchase price paid for real and tangible personal property (not inventory): $ _____ 9b

9c. Was the facility occupied by ANOTHER TAXPAYER immediately prior to the date the title to the facility was transferred to YOU? ☐ yes ☐ no 9c

9d. If yes, what was the previous operation and why did it cease at this location? _____ 9d

9e. If no, enter the dates or period of time the facility was closed: from *(Month, Day and Year)* _____ to *(Month, Day and Year)* _____ 9e

REPLACEMENT FACILITY

10. Was a facility previously operated by YOU OR A RELATED TAXPAYER closed elsewhere in Missouri as a result of this facility? (See instructions, page 17) ☐ yes ☐ no 10

NOTE: RELATED TAXPAYER MEANS A CORPORATION, PARTNERSHIP, TRUST, ASSOCIATION OR INDIVIDUAL IN CONTROL OF OR CONTROLLED BY THE TAXPAYER. "IN CONTROL OF," MEANS 50% OR MORE OWNERSHIP.

10a. If yes, explain what occurred _____ 10a

10b. Date of closure: *(Month, Day and Year)* _____ 10b

10c. Amount of investment IN USE at former facility at time of closure: $ _____ 10c

NOTE: INCLUDE LAND, BUILDING(S), MACHINERY, EQUIPMENT, FURNITURE, FIXTURES AND ANY OTHER TANGIBLE PERSONAL DEPRECIABLE PROPERTY (BUT NOT INVENTORY) AS DEFINED IN INTERNAL REVENUE CODE SECTION 167. THE VALUE OF SUCH PROPERTY IS TO BE DETERMINED BASED ON ITS ORIGINAL COST IF OWNED, OR EIGHT TIMES THE NET ANNUAL RENTAL/LEASE RATE IF RENTED OR LEASED (monthly rent times 12 times 8). NET ANNUAL RENTAL RATE MEANS THE ANNUAL RENTAL RATE PAID BY THE TAXPAYER, LESS ANY RENTAL FEES RECEIVED BY THE TAXPAYER FROM SUBRENTALS.

11. Did the TAXPAYER OR A RELATED TAXPAYER operate the now closed facility during the tax period immediately preceding the taxable year in which commencement of commercial operations occurred at this new or expanded facility? (See date entered on line 13.) (See instructions, page 17) ☐ yes ☐ no 11

12. Were the operations previously conducted at the closed facility the same as or substantially similar to the operations being conducted by you at this facility? (See instructions, page 17) ☐ yes ☐ no 12

12a. If no, describe operations of former facility: _____ 12a

COMMENCEMENT DATE

13. Date taxpayer commenced the new or expanded operations at this facility. THIS DATE MUST BE FOR AT LEAST ONE FULL MONTH DURING THE TAX PERIOD for which these tax benefits are being claimed, and must be during the FIRST TAX PERIOD this NEW or EXPANDED PORTION OF THIS FACILITY was FIRST PUT INTO USE by the taxpayer claiming these tax benefits (See instructions, pages 17-18): *(Month, Day and Year)* _____ 13

MULTIPLE BUSINESSES

14. Did the taxpayer requesting tax benefits have interest(s) in any other BUSINESS(ES) in MISSOURI that FILE A SINGLE MISSOURI TAX RETURN WITH THIS FACILITY for this tax period? ANSWER "YES" ONLY IF A SINGLE MO RETURN IS FILED FOR THESE BUSINESSES (See instructions, page 18). ☐ yes ☐ no 14

14a. List names and FEIN numbers of other businesses FILING SINGLE MISSOURI RETURN WITH THIS FACILITY: _____ 14a

MULTIPLE FACILITIES

15. Did the taxpayer of this new or expanded facility operate any other FACILITY(IES) in MISSOURI besides this new or expanded facility during this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE FACILITIES (See instructions, page 18). ☐ yes ☐ no 15

THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS NOT WITHIN AN ENTERPRISE ZONE.

TRAINING CREDITS

16. Excluding local, state or federal government funding sources, did the TAXPAYER incur costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE B. (See instructions, page 18: trainee must be zone resident or "difficult to employ.") ☐ yes ☐ no 16

RESIDENT CREDITS

17. Were any of THIS FACILITY'S employees residents of a MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD? IF YES, ATTACH C SCHEDULE(S). (See instructions, page 18: addresses must be verified by enterprise zone representative(s)). ☐ yes ☐ no 17

SPECIAL CREDITS

18. Were any of THIS FACILITY'S employees unemployed at least 90 days OR eligible for Temporary Assistance or the General Relief Program AT THE TIME HIRED FOR THIS DEVELOPMENT? IF YES, ATTACH SCHEDULE D. (See instructions, page 18) ☐ yes ☐ no 18

BUSINESS FACILITY OPTION

19. Does the taxpayer elect to claim the new/expanded business facility tax benefits ***in lieu of the enterprise zone tax benefits?*** (See instructions, page 18) ☐ yes ☐ no 19

THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING NEW OR EXPANDED BUSINESS FACILITY TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS WITHIN AN ENTERPRISE ZONE.

EXISTING BUSINESS CREDIT

20. At the time of commencement, or immediately prior to commencement of this expansion, addition, or replacement, did the taxpayer operate ANY OTHER MISSOURI facility(ies), in addition to the new or expanded facility? (See instructions, page 18) ☐ yes ☐ no 20

20a. If yes, describe the commercial operations at the OTHER FACILITY(IES). BE SPECIFIC. _____ 20a

20b. Enter the Standard Industrial Classification (SIC) or NAICS number(s) of the OTHER FACILITY(IES) if known: _____ 20b

CREDIT DEFERRAL

21. Does the taxpayer elect to defer claiming this credit? (See instructions, page 19) ☐ yes ☐ no 21

21a. If yes, to what tax year is credit deferred -- may be deferred up to three additional tax periods (See instructions, page 19): Tax Period Ending *(Month, Day and Year)* _____ 21a

SIGNATURE

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT, AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE DATE	PREPARER'S SIGNATURE DATE
▶	▶

MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MO 65102.

SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION

NOTE: THIS APPLICATION MUST BE FILED IN THE TAX PERIOD AFTER THE COMMENCEMENT TAX PERIOD (see date Item 13).

THESE APPLICATIONS MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT FOR CREDIT CERTIFICATION PRIOR TO CLAIMING THE BENEFITS ON YOUR MISSOURI TAX RETURN.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: APPLICATION FOR SUBSEQUENTLY CLAIMING TAX BENEFITS

MISSOURI FORM **135-A**

READ PAGES 19-21 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION WHICH MUST BE FILED EACH YEAR FOLLOWING YEAR ONE

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

PLEASE TYPE OR PRINT

NAME OF FACILITY			FACILITY FEDERAL I.D. NO. AND
ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED)	STREET		TAXPAYER FEDERAL I.D. NO. AND
CITY	COUNTY	ZIP CODE MISSOURI	FACILITY MISSOURI TAX I.D. NO. (MITS)

1. Is this address within a designated enterprise zone? (See instructions, page 19) ☐ Yes ☐ No

2. Name and mailing address if different than above (See instructions, page 19):

NAME

ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

3. Name, address and telephone of person completing application (See instructions, page 19):

NAME | TELEPHONE NUMBER ( )

ADDRESS (STREET, P.O. BOX, CITY, STATE, ZIP CODE)

STATUS-ACTIVITY

4. Business entity for tax purposes (See instructions, pages 19-20): 4a. ☐ Corporation 4b. ☐ Fiduciary 4c. ☐ Individual Proprietorship 4d. ☐ Partnership 4e. ☐ S-Corp. 4f. ☐ Limited Liability Corp. 4g. ☐ Limited Liability Partnership 4h. ☐ Other (Specify) _____

NOTE: IF THE TAXPAYER IS A FIDUCIARY, PARTNERSHIP, S-CORPORATION, ETC., IDENTIFY THE NAMES, SOCIAL SECURITY NUMBERS AND PROPORTIONED SHARE OF OWNERSHIP OF EACH BENEFICIARY, PARTNER OR SHAREHOLDER **ON THE LAST DAY OF THE TAX PERIOD.** AGGREGATE PROPORTIONATE SHARES OR PERCENT OF TOTAL OWNERSHIP MAY NOT EXCEED 100%. ATTACH A SEPARATE SHEET IF NECESSARY.

NAME(S)	SOCIAL SECURITY NO.(S)	% OWNERSHIP YEAR END
	– –	%
	– –	%
	– –	%
	– –	%

5. Describe the business activity(ies) conducted at this facility. Be specific. (See instructions, page 20) _____

5a. Enter the facility's 4-digit Standard Industrial Classification (SIC) or 5-digit NAICS number if known: _____

CERTIFIED AND CLAIMED BENEFITS

6. Tax years for which this facility's tax benefit has been certified if known (See instructions, page 20):

			Total Amount of Credits: Certified by State	Total Amount of Credits: Claimed on MO Return	
6a.	1st year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6a
6b.	2nd year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6b
6c.	3rd year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6c
6d.	4th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6d
6e.	5th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6e
6f.	6th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6f
6g.	7th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6g
6h.	8th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6h
6i.	9th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6i
6j.	10th year: Beginning _____ , ____	Ending _____ , ____	$ _____	$ _____	6j

LEASE

7. If this new or expanded facility was leased from another person(s), enter the net MONTHLY rental/lease cost. INCLUDE ANY LEASED LAND, BUILDING(S), MACHINERY, EQUIPMENT, FURNITURE, FIXTURES AND ANY OTHER TANGIBLE PERSONAL DEPRECIABLE PROPERTY IN USE EXCEPT INVENTORIES (See instructions, page 20): $ _____ 7

MULTIPLE BUSINESSES

8. Did the taxpayer requesting tax benefits have interest(s) in any other BUSINESS(ES) in MISSOURI that FILE A SINGLE MISSOURI TAX RETURN WITH THIS FACILITY for this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE BUSINESSES (See instructions, page 20). ☐ yes ☐ no 8

8a. List names and FEIN numbers of other businesses FILING SINGLE MISSOURI RETURN WITH THIS FACILITY:

_____ 8a

MULTIPLE FACILITIES

9. Did the taxpayer of this new or expanded facility operate any other FACILITY(IES) in MISSOURI besides this new or expanded facility during this tax period? ANSWER "YES" ONLY IF A SINGLE MISSOURI RETURN IS FILED FOR THESE FACILITIES (See instructions, page 20). ☐ yes ☐ no 9

THIS PORTION IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS. DO NOT COMPLETE IF THIS FACILITY IS NOT WITHIN A ZONE.

TRAINING CREDIT

10. Excluding local, state or federal government funding sources, did the TAXPAYER incur costs to train employees AT THIS ENTERPRISE ZONE FACILITY DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE B. (See instructions, page 20: trainee must be resident or "difficult to employ.") ☐ yes ☐ no 10

RESIDENT CREDIT

11. Were any of THIS FACILITY'S employees residents of a MISSOURI ENTERPRISE ZONE DURING THIS TAX PERIOD? IF YES, ATTACH SCHEDULE(S) C. (See instructions, pages 20-21: addresses must be verified by enterprise zone representative(s)). ☐ yes ☐ no 11

SPECIAL CREDITS

12. Were any of THIS FACILITY'S employees unemployed at least 90 days OR eligible for Temporary Assistance or the General Relief Program AT THE TIME HIRED for this development who were still employed during this tax period? IF YES, ATTACH SCHEDULE D. (See instructions, page 21) ☐ yes ☐ no 12

SIGNATURE

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS APPLICATION, INCLUDING ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT, AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
▶		▶	

MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MO 65102.

THERE IS NO DUE DATE FOR THIS SUBSEQUENT APPLICATION.

SCHEDULES S AND M MUST ACCOMPANY THIS APPLICATION.

THESE APPLICATIONS MUST BE FILED WITH THE DEPARTMENT OF ECONOMIC DEVELOPMENT FOR CREDIT CERTIFICATION PRIOR TO CLAIMING THE BENEFITS ON YOUR MISSOURI TAX RETURN.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE: EMPLOYEES AND INVESTMENT CREDITS

READ PAGES 21-24 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

MISSOURI SCHEDULE

S

NAME OF FACILITY	FACILITY FEDERAL I.D. NO. AND
THIS SCHEDULE MUST BE FILED EACH YEAR TAX BENEFITS ARE CLAIMED. ATTACH THIS SCHEDULE TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.	TAXPAYER FEDERAL I.D. NO. AND
COMPUTING "NEW BUSINESS FACILITY EMPLOYEES" AND "NEW BUSINESS FACILITY INVESTMENT"	FACILITY MISSOURI TAX I.D. NO. (MITS)

	MONTHS	**NEW BUSINESS FACILITY EMPLOYEES** (FULL-TIME OR 20 HRS. OR 80% SEASON, LAST WORK DAY EACH MONTH)		**NEW BUSINESS FACILITY INVESTMENT** (ORIGINAL COST/8 TIMES ANNUAL RENT, LAST WORK DAY EACH MONTH)		
	(X)	**(A) YEAR FILING**	**(B) BASE YEAR**	**(C) YEAR FILING**	**(D) BASE YEAR**	
COLUMN LINE		TAX YEAR ENDING _____ _____, ____	TAX YEAR ENDING _____ _____, ____	TAX YEAR ENDING _____ _____, ____	TAX YEAR ENDING _____ _____, ____	
1				$	$	1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11						11
12						12
13	**TOTAL**					13
14	**AVERAGE**					14
15						15
16					$	16
17		TRANSFERRED EMPLOYEES	( )			17
18				TRANSFERRED INVESTMENT	($)	18
19		**NEW BUSINESS FACILITY EMPLOYEES**				19
20				**NEW BUSINESS FACILITY INVESTMENT**	$	20

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE ▶	DATE	PREPARER'S SIGNATURE ▶	DATE

MUST ACCOMPANY FORM 135 OR 135-A WHICHEVER IS APPLICABLE.

MAIL ALL CLAIMS FOR TAX BENEFITS AND ALL RELATED INQUIRIES TO:

INCENTIVES SECTION
MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
P.O. BOX 118
JEFFERSON CITY, MISSOURI 65102

MISSOURI SCHEDULE

S-1

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:

INVESTMENT WORKSHEET: SCHEDULE S, COLUMN C: TAX YEAR FILING

READ PAGES 24-25 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

THIS SCHEDULE MAY BE REQUIRED TO VERIFY SCHEDULE S.

THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM IS REQUIRED.

(E) **DATE PURCHASE OR LEASE PUT INTO USE** (MO/DAY/YR)	**(F)** **ITEMIZED LIST:** ALL REAL AND TANGIBLE PERSONAL PROPERTY **IN USE** LAST WORK DAY EACH MONTH (LAND, BUILDING, FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, **NOT** INVENTORY) **DO NOT INCLUDE CONSTRUCTION IN PROGRESS.**	**(G)** **MONTHLY LEASE** (IF APPLICABLE)	**(H)** **ORIGINAL COST OR LEASE x 12 x 8**
		$	$
		TOTAL INVESTMENT	$

MISSOURI SCHEDULE

S-2

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:

INVESTMENT WORKSHEET: SCHEDULE S, COLUMN D: BASE TAX YEAR

READ PAGE 25 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

THIS SCHEDULE MAY BE REQUIRED TO VERIFY SCHEDULE S.

THE TAXPAYER AND PREPARER WILL BE NOTIFIED IF THIS FORM IS REQUIRED.

(I) **DATE PURCHASE OR LEASE PUT INTO USE** (MO/DAY/YR)	**(J)** **ITEMIZED LIST:** ALL REAL AND TANGIBLE PERSONAL PROPERTY **IN USE** LAST WORK DAY EACH MONTH (LAND, BUILDING, FURNITURE, FIXTURES, MACHINERY, EQUIPMENT, **NOT** INVENTORY)	**(K)** **MONTHLY LEASE** (IF APPLICABLE)	**(L)** **ORIGINAL COST OR LEASE x 12 x 8**
		$	$
		TOTAL INVESTMENT	$

MISSOURI SCHEDULE

M

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

NEW/EXPANDED BUSINESS FACILITY AND ENTERPRISE ZONE:
APPORTIONMENT OF MISSOURI TAXABLE BUSINESS INCOME

READ PAGES 25-26 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

NAME OF FACILITY	FACILITY FEDERAL I.D. NO. AND
THIS SCHEDULE MUST BE FILED EACH YEAR TAX BENEFITS ARE CLAIMED. ATTACH THIS SCHEDULE TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.	TAXPAYER FEDERAL I.D. NO. AND
ALL TAXPAYERS MUST COMPLETE ITEMS 2-4.	FACILITY MISSOURI TAX I.D. NO. (MITS)

IF A MISSOURI CONSOLIDATED RETURN IS FILED, ITEMS 1, 2 AND 4 MUST INCLUDE THE CONSOLIDATED AMOUNTS

1.	If known, enter that portion of the taxpayer's TOTAL MISSOURI taxable income (or loss), Missouri sources attributed to THIS Missouri BUSINESS DURING THIS TOTAL TAX PERIOD. INCLUDE CONSOLIDATED INCOMES. (See instructions, pages 25-26.) **DO NOT ESTIMATE: ENTER "UNKNOWN."**	143 $ 148 $
2.	Enter the amount of compensation paid to all persons employed by this BUSINESS in Missouri DURING THIS TOTAL TAX PERIOD. INCLUDE ALL CONSOLIDATED FACILITIES. (See instructions, page 26.)	$
3.	Enter the amount of compensation paid DURING THIS TAX PERIOD to ALL PERSONS employed at THIS FACILITY ONLY. (See instructions, page 26.)	$
4.	Enter the AVERAGE VALUE of ALL REAL and DEPRECIABLE TANGIBLE PERSONAL PROPERTY, **including 8 times net ANNUAL rental rates,** USED by this BUSINESS in Missouri DURING THIS TOTAL TAX PERIOD. INCLUDE ALL CONSOLIDATED PROPERTY VALUES. **DO NOT INCLUDE CONSTRUCTION IN PROGRESS.** (See instructions, page 26.)	$

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE DATE ▶	PREPARER'S SIGNATURE DATE ▶

THIS SCHEDULE MUST ACCOMPANY FORM 135 OR 135-A, WHICHEVER IS APPLICABLE.

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MISSOURI 65102.

MISSOURI SCHEDULE

A

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE:

CERTIFICATION OF FACILITY LOCATION

READ PAGES 27-28 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS INITIALLY CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 (DO NOT COMPLETE SCHEDULE A IF YOU ARE FILING FORM 135-A *UNLESS YOUR ZONE WAS REDESIGNATED DURING THE YEAR YOU ARE FILING).*

NAME OF FACILITY	FACILITY FEDERAL I.D. NO. AND
ADDRESS OF FACILITY (WHERE DEVELOPMENT OCCURRED) STREET	TAXPAYER FEDERAL I.D. NO. AND
CITY COUNTY ZIP CODE MISSOURI	FACILITY MISSOURI TAX I.D. NO. (MITS)

FOLLOWING TO BE COMPLETED BY GOVERNING AUTHORITY'S REPRESENTATIVE, NOT TAXPAYER (See instructions, page 27):

I, _____ (AUTHORIZED REPRESENTATIVE), of _____ (CITY OR COUNTY),

a duly authorized representative of the governing authority of the foregoing city or county, do hereby certify on this _____ day of _____ , _____ , that the foregoing facility's address is within the _____ (ENTERPRISE ZONE NAME) Enterprise Zone's:

(CHECK ONE) (See instructions, pages 27-28):

☐ Original boundaries designated on _____ , _____

OR

☐ Expanded boundaries designated on _____ , _____

OR

☐ Redesignated boundaries designated on _____ , _____

MUST BE SIGNED IN PRESENCE OF NOTARY	SIGNATURE OF AUTHORIZED REPRESENTATIVE ►	
NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS DAY OF YEAR	**USE RUBBER STAMP IN CLEAR AREA BELOW.**
	NOTARY PUBLIC SIGNATURE / MY COMMISSION EXPIRES	
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

ATTACH TO FORM 135 ONLY. DO NOT FILE WITH FORM 135-A *UNLESS YOUR ZONE WAS REDESIGNATED DURING THE YEAR YOU ARE FILING.*

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MISSOURI 65102.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE:

EMPLOYEES TRAINING CREDITS

READ PAGES 28-29 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

IF ITEM (16) ON FORM 135, OR ITEM (10) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION

THE FOLLOWING EMPLOYEE/RESIDENTS AND DIFFICULT TO EMPLOY EMPLOYEES WERE TRAINED DURING CALENDAR YEAR _____

OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

MISSOURI SCHEDULE

B

NAME OF FACILITY	DATE FACILITY INITIALLY QUALIFIED FOR CREDITS (COMMENCEMENT DATE, MONTH/DAY/YEAR)	FACILITY FEDERAL I.D. NO. AND
		TAXPAYER FEDERAL I.D. NO. AND
		FACILITY MISSOURI TAX I.D. NO. (MITS)

THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE.

IMPORTANT: ALPHABETICALLY list the FULL names of ONLY those employees, who at the time of training, were either RESIDENTS of any Missouri enterprise zone, or "DIFFICULT TO EMPLOY": unemployed at least 3 months at the time hired. TRAINING must have occurred NO EARLIER THAN 90 DAYS BEFORE THE FACILITY COMMENCED OPERATIONS (see above date and Line (13) of Form 135). TRAINING must have occurred AFTER THE ENTERPRISE ZONE DESIGNATION DATE (see page 11), and DURING THIS TAX PERIOD. INCLUDE MONTH, DAY AND YEAR for beginning and ending dates of training program. The CREDIT AMOUNT is limited to a MAXIMUM of $400 PER EMPLOYEE. **NO CREDITS WILL BE ALLOWED FOR EMPLOYEES NOT LISTED ON EITHER SCHEDULE C OR D.** (See instructions, pages 28-29.)

NAME OF EMPLOYEE TRAINED (ALPHABETIZE)	**DATE HIRED** (MO/DAY/YR)	**AMOUNT OF TRAINING CREDIT CLAIMED IN PRIOR TAX YEARS**	**TRAINEE'S SOCIAL SECURITY NO.**	**WAS TRAINEE RESIDENT & LISTED ON SCHEDULE C?** (YES OR NO)	**WAS TRAINEE DIFFICULT TO EMPLOY AND LISTED ON SCHEDULE D?** (YES OR NO)	**BRIEF DESCRIPTION OF TRAINING RECEIVED**	**HOURS TRAINING RECEIVED**	**PERIOD OF TRAINING** SPECIFY BEGINNING AND ENDING DATES (MO/DAY/YR)	**YOUR TOTAL COST TO TRAIN EMPLOYEE**

USE SEPARATE SHEET(S) IF NECESSARY

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE ▶	DATE	PREPARER'S SIGNATURE ▶	DATE

MO 419-1524 (2-02)

ATTACH TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MO 65102

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE: EMPLOYEE RESIDENT CREDITS

MISSOURI SCHEDULE

C

READ PAGES 29-30 CAREFULLY BEFORE COMPLETING FORM

IF ITEM (17) ON FORM 135, OR ITEM (11) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION

THE FOLLOWING EMPLOYEES RESIDED WITHIN THIS ENTERPRISE ZONE DURING CALENDAR YEAR _____

OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

NAME OF FACILITY	ENTERPRISE ZONE NAME	FACILITY FEDERAL I.D. NO. AND
THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. THIS SCHEDULE AND/OR SCHEDULE D MUST BE COMPLETED TO VERIFY 30% ELIGIBILITY. ***A SEPARATE SCHEDULE C MUST BE FILED FOR EACH ZONE SUBMITTED, AND ONLY THE DESIGNATED ENTERPRISE ZONE COORDINATOR FOR EACH ZONE MAY VERIFY THE ADDRESSES IN HIS/HER ZONE. (SEE MAP, PAGES 10-11.)*** **IMPORTANT: THIS SCHEDULE MUST BE VERIFIED AND SIGNED BY THE LOCAL ENTERPRISE ZONE COORDINATOR.** When listing the period of residency for each resident/employee (last column), LIMIT the RESIDENCY DATES TO THIS TAX PERIOD and INCLUDE MONTH, DAY AND YEAR. Residents MUST HAVE BEEN EMPLOYED AT THIS FACILITY during the ENTIRE RESIDENCY PERIOD CLAIMED. RESIDENTS MAY HAVE BEEN HIRED PRIOR TO THE DEVELOPMENT *AND MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYEES AND ZONE RESIDENTS.* (See instructions, pages 29-30.)		TAXPAYER FEDERAL I.D. NO. AND FACILITY MISSOURI TAX I.D. NO. (MITS)

EMPLOYEE NAME/ RESIDENT OF ZONE (ALPHABETIZE)	**DATE EMPLOYED** (MONTH/DAY/YEAR)	**DATE TERMINATED, IF APPLICABLE** (MONTH/DAY/YEAR)	**RESIDENT'S SOCIAL SECURITY NUMBER**	**RESIDENT'S ADDRESS (STREET, CITY, STATE,** ZIP CODE) ***(NO P.O. BOXES OR GENERAL DELIVERY)***	**PERIOD OF EMPLOYMENT AND RESIDENCY IN ZONE DURING TAX PERIOD:** SPECIFY BEGINNING AND ENDING DATES (MO/DAY/YR)

USE SEPARATE SHEET(S) IF NECESSARY

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE ADDRESSES LISTED FOR THE ABOVE EMPLOYEES ARE WITHIN THE BOUNDARIES OF THE FOREGOING ENTERPRISE ZONE.

LOCAL ENTERPRISE ZONE COORDINATOR'S SIGNATURE	TELEPHONE NUMBER	DATE	TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE
▶	( )		▶	

MO 419-1524 (2-02)

ATTACH TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MO 65102

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE: SPECIAL EMPLOYEE CREDITS

MISSOURI SCHEDULE

D

READ PAGES 31-32 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

IF ITEM (18) ON FORM 135, OR ITEM (12) ON FORM 135-A WAS CHECKED "YES," COMPLETE THE FOLLOWING INFORMATION

THE FOLLOWING EMPLOYEES, AT THE TIME OF EMPLOYMENT, MET THE CRITERIA AS DESCRIBED ON PAGES 31-32 DURING CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

NAME OF FACILITY	DATE FACILITY QUALIFIED FOR CREDITS (COMMENCEMENT DATE, MONTH/DAY/YEAR)	FACILITY FEDERAL I.D. NO. AND
THIS SCHEDULE IS TO BE COMPLETED ONLY BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS AND IS TO BE ATTACHED TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. THIS SCHEDULE AND/OR SCHEDULE C MUST BE COMPLETED TO VERIFY 30% ELIGIBILITY. **IMPORTANT:** Employees who qualify because they (1) were UNEMPLOYED FOR AT LEAST 3 MONTHS, or (2) were ELIGIBLE FOR TEMPORARY ASSISTANCE or GENERAL RELIEF BENEFITS, MUST HAVE BEEN HIRED at this facility NO EARLIER THAN 90 DAYS BEFORE THE FACILITY COMMENCED OPERATIONS. (See date above and Line (13), Form 135). The employee MUST HAVE BEEN HIRED AFTER the ENTERPRISE ZONE DESIGNATION date (see facility's Schedule A date), and MUST STILL BE EMPLOYED DURING THIS TAX PERIOD. *SPECIAL EMPLOYEES MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYED AT THIS FACILITY.* INCLUDE MONTH, DAY AND YEAR for beginning and ending dates of employment (see instructions, pages 31-32).		TAXPAYER FEDERAL I.D. NO. AND FACILITY MISSOURI TAX I.D. NO. (MITS)

NAME OF SPECIAL EMPLOYEE (ALPHABETIZE)	**DATE EMPLOYED** (MONTH/DAY/YEAR)	**EMPLOYEE'S SOCIAL SECURITY NUMBER**	**DIFFICULT TO EMPLOY (UNEMPLOYED 90 DAYS OR MORE)** YES OR NO	**ELIGIBLE FOR ASSISTANCE OR RELIEF BENEFITS** YES OR NO	**DATES UNEMPLOYED (MO/DAY/YR) AND/OR HOW/WHY ELIGIBLE FOR SUBSIDIES** (VERIFICATION MAY BE REQUIRED)	**PERIOD OF EMPLOYMENT DURING TAX PERIOD.** SPECIFY BEGINNING AND ENDING DATES (MONTH/DAY/YEAR)

USE SEPARATE SHEET(S) IF NECESSARY

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE ▶	DATE	PREPARER'S SIGNATURE ▶	DATE

MO 419-1524 (2-02)

ATTACH TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MO 65102

MISSOURI SCHEDULE

230

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT

ENTERPRISE ZONE:

REQUEST FOR WAIVER OR REDUCTION OF 30% REQUIREMENT

READ PAGES 32-33 OF INSTRUCTIONS CAREFULLY BEFORE COMPLETING FORM

FOR CALENDAR YEAR _____ OR TAX YEAR BEGINNING _____ _____, _____, ENDING _____ _____, _____

THIS SCHEDULE MAY BE FILED *ONE TIME FOR ONE TAX PERIOD ONLY* BY TAXPAYERS CLAIMING ENTERPRISE ZONE TAX BENEFITS WHO EMPLOY *20 OR LESS FULL-TIME EMPLOYEES* AT THIS FACILITY. ATTACH THIS SCHEDULE TO FORM 135 OR FORM 135-A, WHICHEVER IS APPLICABLE. VERIFICATION OF FULL-TIME EMPLOYEES MAY BE REQUIRED (see instructions, pages 32-33).

NAME OF FACILITY	FACILITY FEDERAL I.D. NO. AND
IMPORTANT: IN ORDER TO QUALIFY FOR THE **EXEMPTION AND THE INVESTMENT CREDIT,** IT IS REQUIRED THAT AT LEAST THIRTY PERCENT OF THE NEW EMPLOYEES BE "SPECIAL" EMPLOYEES (at the time hired for the new development, unemployed for at least 90 days, or eligible for Temporary Assistance or General Relief) OR BE RESIDENTS OF A MISSOURI ZONE, FOR AT LEAST ONE FULL MONTH. IF THE TAXPAYER CANNOT MEET THIS REQUIREMENT, HE/SHE MAY COMPLETE THIS SCHEDULE TO REQUEST EITHER: (1) A ONE-TIME WAIVER IF AN AVERAGE OF 10 or less FULL-TIME EMPLOYEES were employed AT THIS FACILITY DURING THIS TAX PERIOD; or (2) A ONE-TIME REDUCTION IF AN AVERAGE OF 11 to 20 FULL-TIME EMPLOYEES were employed AT THIS FACILITY DURING THIS TAX PERIOD.	TAXPAYER FEDERAL I.D. NO. AND FACILITY MISSOURI TAX I.D. NO. (MITS)

I, _____ , _____

FACILITY SPOKESPERSON — SPOKESPERSON'S TITLE

of the forenamed facility, do hereby certify on this _____ day of _____ ,

_____ that a total AVERAGE of _____ people were employed FULL-TIME at this facility DURING THIS TAX

NO. OF EMPLOYEES

PERIOD. (See instructions, page 33 for calculating total average number of full-time employees. VERIFICATION MAY BE REQUIRED.)

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS SCHEDULE, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS TRUE, CORRECT AND COMPLETE.

TAXPAYER'S OR DESIGNEE'S SIGNATURE	DATE	PREPARER'S SIGNATURE	DATE
▶		▶	

ATTACH TO FORM 135 OR 135-A, WHICHEVER IS APPLICABLE

MAIL TO: INCENTIVES SECTION, MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT, P.O. BOX 118, JEFFERSON CITY, MISSOURI 65102.