

APPLICATION FOR QUALIFICATION OF ENTERPRISE ZONE RETRAINING PROGRAM INCENTIVES

Provision of EZone Act of 1995 as amended

Note: Only companies engaged in manufacturing, processing, or technology intensive activities at manufacturing, processing, or technology intensive facilities are eligible to participate.*

COMPANY INFORMATION

Legal Name of Applicant Company:

Doing Business As:

Physical Address of facility:

City: _____ **ZIP Code:** _____

FEIN: _____ **SC Withholding File Number:** _____

COUNTY where facility is located:

Telephone Number/Company Main:

Company Corporate Address:

COMPANY REPRESENTATIVE(S) CONTACT INFORMATION REGARDING EZONE

Company Payroll Contact (or designee who will file quarterly EZA Tax Returns)

Name:

Job Title:

Email: _____ Telephone: _____

Training Manager (or other company representative)

Name:

Job Title:

Email: _____ Telephone: _____

COMPANY FACILITY INFORMATION

*What type of facility is this company? *Please check one, or if "Other" write in type of facility.*

Manufacturing
 Processing
 Technology Intensive
 Other: _____

Briefly describe the product(s)
produced in this facility:

In the space to the right, enter the total number of **full-time production or technology first line employees and supervisors at this facility:**

Does this facility currently have a Revitalization Agreement for Job Development Credits (JDC) with the SC Department of Commerce?	Yes	No
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Does the company offer healthcare to full-time employees at minimum 50% of premium?	Yes	No
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TECHNICAL COLLEGE EZONE REPRESENTATIVE

Technical College: _____ Telephone: _____

Rep. Name: _____ Email Address: _____

FOR SBTCE USE ONLY:

TR#: _____ County: _____ Approval Date: _____

REPRESENTATIONS AND WARRANTIES

Except as reflected in adequate reserves or as stated in an attachment hereto, the Company hereby makes the following representations and warranties and acknowledges and agrees that such representations and warranties have been material to the SBTCE's determination that the Company is a qualifying business which meets the criteria of S. C. Code Section 12-10-50 and further agrees that such representations and warranties shall be true, accurate and complete as of the date of execution and delivery hereof and (where Job Retraining Credits are involved) as of the date of any claim of Job Retraining Credits.

To the best knowledge of the Company, there is no pending action or proceeding affecting the Company before any court, governmental agency or arbitrator which, in any case, may materially and adversely affect the financial condition, operations or business prospects of the Project or the Company as a whole, or which questions the validity of any Revitalization Document or any material action taken or to be taken pursuant thereto except as otherwise reflected in adequate reserves;

The Company is not in any material default (I) under its corporate organization or governing documents or under any statute, license, rule or regulation, (ii) under any order, writ, injunction, award or decree of which it has notice of any court, arbitrator, administrative agency or other governmental authority binding upon or affecting it by which any of its properties is bound or (iii) under any material indenture, mortgage, contract, agreement or other undertaking or instrument to which it is a party or by which it or its property is bound; and nothing has occurred which would materially adversely affect the ability of the Company to carry on its business or perform its obligations under any of the foregoing;

The Company possesses, or will possess prior to the date of the initial claim of the Job Retraining Credit, all licenses, permits, authorizations and rights necessary for the acquisition and operation of the project substantially as contemplated in this Application and, where applicable, the Revitalization Agreement, without any known material conflict with any rights of others;

All federal and South Carolina tax returns and reports of the Company required by law to be filed have been duly filed and all taxes, assessments, fees and other governmental charges upon the Company or upon any of its respective properties, assets, income or franchises which are due and payable pursuant to such returns and reports, or pursuant to any assessment received by the Company have been paid, other than those which may be presently payable without penalty or interest (except to the extent that any such tax or assessment is being contested in good faith and as to which adequate reserves have been set aside); and

The Company is not subject to any corporate or other legal restriction, or any judgment, decree, order, rule or regulation which in the judgment of the Company has or is expected in the future to have a material adverse effect on the business, assets, financial condition or business prospects of the Project or the Company as a whole; the Company is not a party to any contract or agreement which in the judgment of the Company has or is expected to have any materially adverse effect on the business of the Company as a whole, except as otherwise reflected in adequate reserves.

Signature: _____ **Date:** _____

CERTIFICATION AND SIGNATURE

Applicant hereby certifies under penalties of perjury that all information contained above and in addendums and exhibits attached hereto is true to his/her best knowledge and belief and are submitted for the purpose of obtaining financial assistance from the State of South Carolina through the State Board for Technical and Comprehensive Education.

Date: _____

Applicant Name (Print Only): _____

Signature: _____

Title: _____

Phone Number: _____

Subscribed and sworn to before me, a **Notary Public** in and for said County and State, this _____ day of _____, 20____.

My Commission expires: _____

Signature of Notary: _____

Printed Name of Notary: _____

Resident of _____ County

State of _____

NOTICE TO APPLICANT

The evaluation and approval of this application is solely at the discretion of the State Board for Technical and Comprehensive Education (SBTCE). The SBTCE reserves the right to request additional information.

The Company authorizes the SBTCE to share and release to the SC Department of Revenue, SC Department of Commerce and the local Technical College any information relevant to the request for Enterprise Program incentives and further authorizes the SC Department of Revenue to release to the SBTCE, SC Department of Commerce, and the local Technical College information about the request for Job Development Credits and the claiming of Job Development Credits. The information authorized for release by the Company includes any information that may be described in Section 12-54-240 of the code.



State of South Carolina

Department of Revenue

300A Outlet Pointe Blvd., Columbia, South Carolina 29210

ENTERPRISE ZONE ACT - RETRAINING CREDITS COMPLIANCE GUIDELINES

The purpose of this document is to inform companies of the compliance guidelines for claiming the retraining (JRT) credits. A company may begin claiming JRT credits after it meets all of the requirements set by the State Board for Technical and Comprehensive Education (SBTCE).

Overview

- No capital investment or job creation required
- Partially reimburses retraining costs for existing eligible employees
- Requires the approval of the South Carolina Technical College System
- Benefits begin immediately after approval and last 5 years

South Carolina Department of Revenue (SCDOR) will mail an EZA packet to the company with the Enterprise Zone Act (EZA) quarterly tax returns. Retraining credits are claimed by filing forms WH-1605Z or WH-1606Z. These forms are not available on SCDOR’s website. The EZA returns must be filed by all taxpayers certified for the program, even if no retraining credit is claimed for a quarter. Payroll providers should be notified of this filing requirement if the company has one.

Quarterly Tax Returns

WH-1605Z – use for first, second, and third quarters only

WH-1606Z – use for fourth quarter and annual reconciliation

EZA worksheets must be submitted with returns when claiming retraining credits. Each project eligible to claim a credit must be listed separately.

Quarterly tax returns are due on the last day of the month following the end of the quarter as follows:

1 st quarter	Jan-Feb-Mar	Due April 30 th
2 nd quarter	Apr-May-June	Due July 31 st
3 rd quarter	July-Aug-Sept	Due Oct 31 st
4 th quarter	Oct-Nov-Dec	Due Jan 31 st

Failure to file the returns timely may result in penalties & interest being assessed or possibly a lien being filed against the company.

If your approval date is prior to the end of a quarter, you are required to submit an EZA return for the quarter even if a credit is not claimed.

Example: JRT project approved on 03/31/17

This is the last day of 1st quarter A WH-1605Z must be submitted for quarter ending 03/31/17 even if a project or company has no retraining credit to claim.

The preferred method of filing the EZA return is electronically thru MyDORWay, <https://dor.sc.gov/mydorway.gov>.

Do not submit a paper return if filing electronically.

Fees

A \$1,000 Annual Audit Fee will be assessed for each retraining project where claims exceed \$40,000 during a calendar year. The fee is assessed during the fourth quarter.

A \$250 JRT Renewal Fee is assessed for each retraining project based on the fiscal year. The fee is assessed even if you are not claiming credits and it will be assessed during the 3rd quarter. The fee will continue to be assessed until a project is withdrawn from the retraining program.

Annual Reports

An annual report must be submitted to the SBTCE for each retraining project. The report must be submitted no later than June 30th for the previous calendar year, even if no credits are claimed for the calendar year.

SCDOR will verify that the amounts reported on the annual report are the same as the JRT claims on the EZA quarterly tax returns.

Failure to file the annual reports and pay appropriate fees in an accurate and timely manner may result in termination from the program and a \$500 penalty may be assessed for noncompliance.

Please sign, keep a copy for your file, and mail to:

South Carolina Dept. of Revenue Special Withholding – EZA/RDA Columbia, SC 29214-0071

Company Name (Print)

Name (print)

SC Employer Withholding #

Signature Required

Date

Title