

- 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 2002, and \$50 in 2003, 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 rendered by the trainee during the training program, e.g. **you MAY NOT CLAIM 100% OF THE WAGES paid to the employee and trainer if the trainee is producing "usable" goods or services.**

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 "1/1/04-12/31/04" 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. THEY MAY BE CLAIMED EACH YEAR THEY ARE STILL EMPLOYEES 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.

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