

MISSOURI AMATEUR SPORTING TAX CREDIT PROGRAM

APPLICATIONS AND GUIDELINES

The Missouri Amateur Sporting Tax Credit Program was passed in March of 2013 by the Missouri General Assembly, and became effective August 28, 2013. The law's intent is to aid in the attraction of amateur sporting events to the state of Missouri.



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NOTICE

The Tax Credit Accountability Act of 2004 (Senate Bill 1099, Sections 135.800 through 135.830, RSMo) makes several changes to the tax credit programs, specifically:

- **Processing tax credit applications;**
- **Annual reporting requirements; and,**
- **Penalty provisions.**

Changes in Processing of Tax Credits (Section 135.815, RSMo)

Prior to the Missouri Department of Economic Development (DED) authorization of a tax credit, the DED will contact the Departments of Revenue and Insurance and verify that the applicant does not owe any delinquent income, sales, use, or insurance taxes, or interest or penalties on such taxes. If a delinquency exists, the amount of tax credits issued will be reduced by the amount of the delinquency. After satisfying all delinquencies, the remaining credits shall be issued.

Reporting Requirements (Section 135.805, RSMo)

Certain tax credit recipients are required to annually report information pertaining to the project that received the tax credits to the DED. The statute requires that a full year pass after the issuance of the tax credits before the reporting requirements must be met. The earliest date that reporting may be required is June 30, 2006.

Penalty Provisions (Section 135.810, RSMo)

Failure to meet the annual reporting requirements or fraud in the application process if determined by a court, such person or entity shall be subject to penalties.

If the annual report is ninety (90) days past due, the Department of Revenue shall send notice by registered mail to the last know address of the person or entity who is required to complete the annual report. The notice shall inform the person or entity of the past-due report and the pending penalties and their respective deadlines.

If the annual report is six (6) months past due, the Department of Revenue will note that the taxpayer is subject to penalties because of failure to report.

Such penalties include the following:

- Failure to report for six (6) months but less than one year shall equal a penalty of two percent (2%) of the value of the tax credits issued for each month of the delinquency.
 - EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2007. The recipient is nine (9) months delinquent and the penalty would equal 2% multiplied by \$10,000 for nine (9) months or \$1800.
- Failure to report for more than one (1) year shall equal a penalty of ten percent (10%) of the value of the credits issued for each month of the delinquency, not to exceed one hundred percent (100%) of the tax credit value.
 - EXAMPLE: Recipient receives \$10,000 in tax credits. Annual report is due June 30, 2006, however, the recipient does not submit the report until March 30, 2008. The recipient is twenty-one (21) months delinquent and the penalty would equal 10% multiplied by \$10,000 for twenty-one (21) months or \$21,000, however, the statute limits the penalty to the amount of the tax credits, therefore, the penalty would be \$10,000.

The taxpayer shall be liable for any penalties as of December 31 of any tax year and the liability shall be due as of the filing date of the taxpayer's next income tax return.

If the taxpayer is not required to file an income tax return, the taxpayer's liability for penalties shall be due as of April 15th of each year.

The Director of the Department of Revenue shall offset any tax credits claimed on a filed tax return against an outstanding penalty before applying such credits to the tax year against which they were originally claimed.

Any nonpayment of liability for penalties shall be subject to the same provisions of law as a liability for unpaid income taxes, including, but not limited to, interest and penalty provisions.

Penalties shall remain the obligation of the person or entity obligated to complete the annual report without regard to any transfer of the credits.

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|--|
| Closed Records (Sections 610.255 and 620.014, RSMo) |
|--|

Prior to August 28, 2004 and pursuant to Section 620.014, DED had the authority to close certain records except for the name of the tax credit recipient and the amount of the tax credit. SB 1099 removes this broad exception but DED retains the authority to close records or documents that "relate to financial investments in a business, or sales projections or other business plan information which may endanger the competitiveness of a business" or as also allowed by law.

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|--|
| Fee Imposed on Tax Credit Recipients (Section 620.1900, RSMo) |
|--|

The DED has the authority to charge a fee in an amount up to 2.5% of the amount of tax credits issued. The implementation of this fee is effective on all applications received by the Department (and subsequently approved) after September 7, 2005. The fee shall be payable for deposit in the Economic Development Advancement Fund prior to the issuance of tax credits.

| |
|---|
| Federal Employment Authorization (Sections 285.525 to 285.555, RSMo) |
|---|

Business entities and employers are prohibited from knowingly employing, hiring, or continuing to employ illegal aliens to perform work in Missouri. Participation in a federal work authorization program which enables employers to electronically verify employment eligibility is required for all public employers and business entities receiving a state contract or grant in excess of \$5,000 or a state-administered tax credit, tax abatement, or loan from the state. Participation in a federal work authorization program is an affirmative defense to an allegation that a business entity knowingly hired an illegal alien.

A violation of the prohibition against employing illegal aliens by a business entity awarded a state-administered tax credit from the state will result in the suspension or debarment of the business entity from doing business in this state for a period of three years. A second or subsequent violation will result in the permanent suspension or debarment of the business entity from doing business in this state.

WHAT'S THE PROCESS?

The Amateur Sporting Tax Credit Program is designed to encourage and promote the State of Missouri as a location for amateur sporting events. The Amateur Sporting Tax Credit is administered through a multi-step process, designed to assure statutory compliance as well as create the means to obtain a reservation of Cap Space, an authorization of tax credits, and an issuance of tax credits for qualifying applicants. The steps in the application process are outlined below:

1. The Applicant Submits a Project Proposal: The DED will review a Project Proposal for eligibility (See "Statutory Criteria for Eligibility"). This step is designed to allow Applicants the opportunity to gain a tax credit reservation under the program cap, before bidding on any sporting event and before entering into a Support Contract. If the Applicant and Project Proposal meet the Statutory Criteria for Eligibility, DED will then evaluate the economic impact of the event on the State of Missouri to determine a reservation of tax credits. That evaluation uses two methods:
 - a. Presumption of an Economic Impact: The DED will presume that the economic impact (Economic Criteria for Approval) has been satisfied if the Project Proposal includes any of the following Site Selection Organizations: The National Collegiate Athletic Association (NCAA); an NCAA member Conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national governing body (NGB) or international federation of a sport recognized by the USOC; the United States Golf Association (USGA); the United States Tennis Association (USTA); or the Amateur Softball Association of America (ASA). All Project Proposals with a presumption of an economic impact will receive a reservation of tax credits. A reservation letter will be issued by DED to the Applicant.
 - b. Proof of an Economic Impact: The DED will require proof of the economic impact of the event before any reservation of tax credits is made. Project proposals which include Major Regional, National, and International Sports Associations, Amateur Organizations, or Major Regional, National, and International Organizations must provide data for DED analysis that indicates a positive return of General Revenue proceeds to the State in the same year as the event. That analysis shall be performed by DED as a benefit cost analysis using data provided by the Applicant in the Project Proposal. Upon a finding of a positive return to the state, DED will provide a reservation of tax credits and issue a reservation letter to the Applicant. If the economic impact is not found to be positive to the State of Missouri, the Applicant will be denied a reservation of tax credits and a denial letter will be issued by DED to the Applicant.
2. The Applicant submits its Support Contract for DED review: The DED will review a Support Contract once the Sporting Event has had Tax Credits reserved during the Project Proposal stage. If the Support Contract and the Project Proposal were submitted simultaneously, the DED will review the Support Contract along with the Project Proposal. The Support Contract will be reviewed for statutory compliance, and approved Support Contracts will be Authorized to receive Tax Credits. The Approval of the Support Contract and the Authorization of Tax Credits will be provided in the form of a letter from DED to the specific Applicant for the specific Sporting Event under Contract. The DED understands that an executed Support Contract may not be available until after an Event Notification is sent to the DED (see below). The Support Contract need not be made available for DED review prior to submission of the Event Notification, or prior to the Sporting Event, but in no event can Approval or Issuance of Tax Credits be made prior to receipt of an executed Support Contract.

3. 30 to 60 days prior to an Approved Sporting Event, an Applicant will submit an Event Notification to the DED.
4. The Applicant will host the Sporting Event.
5. No more than thirty days immediately following the End of the Sporting Event, the Applicant submits all Eligible Expenses with the Cost Certification, including the total number of tickets sold at Face Value for the Sporting Event.
6. No later than sixty days immediately following the receipt of the Cost Certification, the DED will issue Tax Credits equal to the lesser of 100% of the Eligible Costs incurred by the Applicant, or five dollars for each Admission Ticket sold to the Sporting Event.

FREQUENTLY ASKED QUESTIONS (FAQs)

Q: How do I claim the tax credits?

A: Complete form MO-TC, available from the Department of Revenue at (573) 751-3505 or at DOR's website: www.dor.mo.gov/tax/personal/forms

Q: Which expenses are eligible for tax credits?

A: Eligible Expenses come in two forms. The first being expenses necessary to conduct or prepare for the Sporting Event.

The second types of Eligible Expenses are the reasonable Pledged Obligations of the Applicant. This type of expense includes reasonable expenses specifically listed in the Support Contract. Such costs could include reasonable costs related to: event security, concession staffing, and event location rental, provided such costs are required to be incurred by the Applicant under the terms of the Support Contract submitted with the Project Proposal.

Q: Can tax credits be sold, transferred, or refunded?

A: Yes, Tax Credits may be sold, transferred, or refunded. Please contact the Department of Revenue for details.

Q: What is the consequence of the Applicant failing to meet a Deadline?

A: The statute places strict deadlines upon Applicants to the Sporting Tax Credit Program. Failure to meet a statutory deadline will forfeit the receipt of Tax Credits.

Q: Must each Sporting Event apply separately?

A: No. If your Sporting Event is a series of Sporting Events, such as a basketball tournament held over several days, then only one application is required. However, each application form should indicate, where applicable, that the Events cover multiple days and should list the relevant information for each separate Event when applicable.

Q: What does it mean to have a reservation of Tax Credits?

A: Having a reservation of Tax Credits means that you have a certain amount of Cap Space allotted to your project under the \$3 Million annual Project Cap. This way, your project can be assured that Cap Space will remain available while you bid for the event or while you finalize your Support Contract.

Q: What does it mean to have your Sporting Event Approved?

A: An approved Sporting Event, (or Approved Application), means that your project has already been reserved Cap Space under the Project Proposal step, and the DED has certified that your Support Contract meets all the Statutory Requirements necessary to receive an Authorization of Tax Credits.

DEFINITIONS AND KEY POINTS

Definitions:

- a. Account(s) Receivable: A legally enforceable claim for payment against an Applicant, payable within 60 days following the Sporting Event.
- b. Active Member: An organization located in the state of Missouri which solicits and services sports events, sports organizations, and other types of sports-related activities in that community.
- c. Admission Ticket: A Ticket that is purchased for Face Value.
- d. Amateur Athlete: An individual who participates in a Sporting Event as a competitor, and is not compensated for participating; or an Olympian. Examples include: Olympic Athletes, athletes competing in Olympic pre-qualifying competitions, and Collegiate Athletes participating under NCAA sponsored events.
- e. Amateur Organizations: An interstate organization dedicated to promoting, organizing, or administering sporting games, or competitions among Amateur Athletes or Olympians.
- f. Applicant or Applicants: One or more of the following acting individually or collectively:
 - 1. Certified Sponsors;
 - 2. Endorsing Counties;
 - 3. Endorsing Municipalities;
 - 4. Local Organizing Committees; or
 - 5. Related Parties to another Applicant.
- g. Certified Sponsor or Certified Sponsors: One or more Nonprofit Organizations which are Active Members of the National Association of Sports Commissions.
- h. Competitive Bidding Process: The selection system used by a Site Selection Organization to choose the location of a Sporting Event. For a bidding process to be competitive, the competition must include at least one site located outside of Missouri, and the Sporting Event cannot be one whose history would typically place it in Missouri.
- i. Construction: Any activity directly or indirectly related to the building of new improvements on real property.
- j. DED: The Missouri Department of Economic Development.
- k. Department: The Missouri Department of Economic Development.
- l. De Minimis Ticket Price: A Ticket sold for less than five dollars.
- m. Director: The Director of the Department of Revenue.
- n. DOR: The Department of Revenue.

- o. Eligible Costs: All costs, except Ineligible Costs, that are:
1. Necessary for Conducting a Sporting Event;
 2. Related to the preparations Necessary for Conducting a Sporting Event;
 3. The Pledged Obligations to a Site Selection Organization as evidenced by a Support Contract for a Sporting Event; and
 4. Costs that are associated with Retrofitting a facility if necessary to accommodate the specific approved Sporting Event.
- p. End of a Sporting Event: A Sporting Event shall be deemed to end upon the conclusion of the Sporting Event; or upon the last Sporting Event if there are multiple Sporting Events being held over several days.
- q. Endorsing County: An Endorsing Municipality that is also a County.
- r. Endorsing Municipality or Municipalities: Any city, town, incorporated village, or county that contains a site selected by a Site Selection Organization for one or more Sporting Events.
- s. Event Notification Period: A period starting no more than sixty days prior to the start of a Sporting Event and ending no less than thirty days prior to the start of a Sporting Event. If the Sporting Event is a series of Sporting Events covered under a single Support Contract, then the date of the first Sporting Event shall serve as the start of all the Sporting Events under that Support Contract.
- t. Face Value: The sales price for a Ticket that is sold for the amount printed on the face of the ticket (or disclosed in a comparable fashion in the case of an online purchase), provided that the Face Value is not for a De Minimis Ticket Price, and the Ticket is sold in the primary market.
- u. Ineligible Expense: Any expense related to:
1. Construction;
 2. Rehabilitation;
 3. A payment to a Related Party;
 4. A direct payment to a for-profit Site Selection Organization; or
 5. Any accrued cost , except that Accounts Receivable that are paid and submitted to the DED in the 60 days following the submission of the Certification of Costs shall be treated as eligible.
- v. Invoice: A descriptive list of goods and services provided, listing the sum due to be paid.
- w. Joinder Agreements: An agreement entered into by one or more Applicants, acting individually or collectively, and a Site Selection Organization setting out representations and assurances by each Applicant in connection with the selection of a site in Missouri for the location of a Sporting Event.
- x. Joinder Undertaking: An agreement entered into by one or more Applicants, acting individually or collectively, and a Site Selection Organization that each Applicant will execute a Joinder Agreement in the event that the Site Selection Organization selects a site in Missouri for a Sporting Event.
- y. Local Organizing Committee: A nonprofit corporation or its successor in interest that:

1. Has been authorized by one or more Certified Sponsors, Endorsing Municipalities, or Endorsing Counties, acting individually or collectively, to pursue an application and bid on its or the Applicant's behalf to a Site Selection Organization regarding a bid to host one or more Sporting Events; or
 2. With the authorization of one or more Certified Sponsors, Endorsing Municipalities, or Endorsing Counties, Acting Individually or collectively, executes an agreement with a Site Selection Organization regarding a bid to host one or more Sporting Events.
- z. Major Regional National, and International Sports Organizations: An interstate organization dedicated to promoting, organizing, or administering sporting games or competitions among Amateur Athletes.
- aa. Major Regional, National, and International Sports Associations: An interstate association, dedicated to promoting, organizing, or administering sporting games or competitions among Amateur Athletes.
- bb. Necessary for Conducting, or Necessary for the Conduct of: Costs or preparations shall be deemed necessary only if the Sporting Event could not occur without the cost in question.
- cc. Pledged Obligation: All reasonable expense that must be undertaken or guaranteed by an Applicant, pursuant to the Support Contract, as a condition of hosting the Sporting Event.
- dd. Proof of Payment: Proof of Payment must be indicated with a document showing that costs were incurred by the Applicant, and that funds were transferred to the Payee. Proof of payment documentation may include, but is not limited to, the following:
1. A bank or credit card statement showing the transfer of funds to the Payee;
 2. A canceled check from a bank;
 3. A title company statement showing the transfer of funds from the title company to the Payee. Documentation must also be provided showing the transfer of funds to the Title Company; or
 4. Other documentation acceptable to the DED.
- ee. Rehabilitation: The repair, renovation, or reconstruction of a building, excluding retrofitting of a facility, as Necessary for Conducting a Sporting Event.
- ff. Related Party: Any party that would be deemed a related party under IRC § 267(b) and its associated regulations.
- gg. Retrofitting: The costs (hard and soft) related to modifying the facility that is directly necessary and required to facilitate the specific Sporting Event. Retrofit costs are designed to be project specific and may be temporary or permanent in nature.
- hh. Site Selection Organization: The National Collegiate Athletic Association (NCAA); an NCAA member Conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national governing body (NGB) or international federation of a sport recognized by the USOC; the United States Golf Association (USGA); the United States Tennis Association (USTA); the Amateur Softball Association of America (ASA); other major regional, national, and international sports associations, and amateur organizations that promote, organize, or administer sporting games, or competitions; or other major regional national, and international organizations that promote or organize sporting events.
- ii. Sources and Uses: A document prepared by the Applicant showing the available funds that will be used to conduct the Sporting Event, along with all projected expenses associated with the Sporting Event.

- jj. Sporting Event: An Amateur or Olympic Sporting Event that is competitively bid (at least one of which was a bid for a location outside of Missouri) and is awarded by a Site Selection Organization. A Sporting Event may include several Sporting Events, provided those sporting events are all covered under a single Support Contract.
- kk. Support Contract: An event award notification, Joinder Undertaking, Joinder Agreement, or contract executed by an Applicant and a Site Selection Organization as submitted with the Project Proposal. All Pledged Obligations must be specifically listed within the Support Contract itself. If the Support Contract incorporates additional document by reference, those additional documents must be submitted as part of the Support Contract in order to be considered by the DED.
- ll. Tax Credit: A refundable credit issued by the Department of Economic Development against the tax otherwise due under Chapter 143 or 148, excluding withholding tax imposed under sections 143.191 to 143.265 RSMo.

Key Points:

- a. Tax Credits must be used or refunded within one year of the close of the tax year in which they are issued. The credit is to be claimed against the taxes imposed pursuant to Chapter 143 RSMo and Chapter 148 RSMo, except for Sections 143.191 to 143.265 RSMo.
- b. Eligible taxpayers may transfer, sell, or assign the credits.
- c. Tax credits granted to a partnership or to a limited liability company taxed as a partnership shall be passed through to the partners, members or owners respectively pro rata or according to an executed agreement among the partners, members or owners documenting an alternate distribution method. Any alternative distribution agreement must accompany the Final Application.
- d. The assignee of the tax credits may use acquired credits to offset up to one hundred percent of the tax liabilities otherwise imposed pursuant to Chapter 143 RSMo and Chapter 148 RSMo except for Sections 143.191 to 143.265 RSMo. The assignor shall perfect such transfer by notifying the Department of Revenue in the manner required by the Department of Revenue.
- e. The Project Proposal and Support Contract can be submitted simultaneously.
- f. For expenses to be considered eligible they must be incurred after receipt of the Project Proposal and before the receipt of the Final Application.
- g. Certification & E-Verify: The applicant must certify that applicant does not employ illegal aliens (undocumented workers) and that the information contained in the application is true, correct, and complete.
 - In addition to certifying that applicant does not employ illegal aliens, all applicants who are business entities must: 1) enroll in E-Verify, 2) check the box on the Certification confirming enrollment and participation in E-Verify, and 3) provide supporting documentation.
 - The E-Verify Program, conducted jointly by the U.S. Citizenship and Immigration Services (USCIS) Verification Division and the Social Security Administration (SSA), is designed to provide employment status information to determine the eligibility of applicants for employment.
 - E-Verify requires that participating commercial employers use the automated Verification Information System (VIS) to check the SSA and the USCIS databases to verify the employment authorization of ALL newly hired employees.

To access the E-Verify website, go to: www.dhs.gov/E-Verify

PROJECT PROPOSAL

Thank you for your interest in the Amateur Sporting Tax Credit Program! The Project Proposal Form must be submitted along with other documents listed on the Project Proposal Checklist included in this booklet. Follow the instructions on the next few pages to complete your Project Proposal for the Amateur Sporting Tax Credit Program.

The DED will notify you of the date the Project Proposal has been received by the DED; at that time the DED may request additional information needed to evaluate your Project Proposal. Your Project Proposal, if accepted, will cause the DED to reserve an allotment of Tax Credits for your project in the appropriate Fiscal Year.

Please note that if multiple Sporting Events are tied to a single Support Contract, additional information should be supplied to provide information regarding each separate event.

Send all your application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
AMATEUR SPORTING TAX CREDIT PROGRAM

PROJECT PROPOSAL CHECKLIST

- ☐ The Project Proposal Form
 - ☐ Identification of a Presumed Economic Impact or a Proven Economic Impact
 - ☐ The Memorandum of Understanding for the E-Verify Program
 - ☐ A draft copy of the Support Contract, if available
-

Submit project proposal materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102



AMATEUR SPORTING TAX CREDIT PROGRAM PROJECT PROPOSAL FORM

| 1a. APPLICANT INFORMATION (PERSON OR ENTITY CLAIMING THE TAX CREDIT) | | | | | |
|---|--|--|---|---|----------|
| NAME OF INDIVIDUAL OR ENTITY | | | | | |
| 1b. TYPE OF ENTITY | | | | | |
| IF APPLICANT IS A BUSINESS ENTITY: | | | IF APPLICANT IS AN INDIVIDUAL TAXPAYER: | | |
| Partnership General Limited | | Corporation Regular Subchapter S Trust LLC | | Property Owner Other (specify) _____ | |
| NAME OF AUTHORIZED COMPANY OFFICIAL | | TITLE | | MAILING ADDRESS | |
| BUSINESS ADDRESS | | | CITY/TOWN | | |
| CITY/TOWN | | STATE | ZIP CODE | STATE | |
| TELEPHONE | | FAX | | TELEPHONE | |
| TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER) | | SOCIAL SECURITY NUMBER | | | |
| NAICS CODE (See Definitions in Guidelines) | | BUSINESS SIZE (Number of Employees Including Company Owners) | | SPOUSE SOCIAL SECURITY NUMBER (if applicable) | |
| EMAIL ADDRESS | | | EMAIL ADDRESS | | |
| HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? YES NO | | | | | |
| IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER. | | | | | |
| 2. PROJECT CONTACT | | | | | |
| Applicant Owner Other (Consultant, etc.) | | | | | |
| NAME | | | | | |
| ADDRESS | | | | | |
| CITY/TOWN | | | STATE | | ZIP CODE |
| TELEPHONE | | EMAIL ADDRESS | | FAX | |
| HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? YES NO | | | | | |
| IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER. | | | | | |

3. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY)

| | | |
|---|-------|----------|
| TYPE OF EVENT | | |
| EVENT ADDRESS | | |
| CITY/TOWN | STATE | ZIP CODE |
| COUNTY | | |
| EVENT DATE (Include Beginning Date and Ending Date) | | |

4. ECONOMIC IMPACT

☐ **Presumed Economic Impact – Certified Sponsor is (or will be):** (check one and provide name)

NCAA An NCAA Member Conference, University, or Institution NAIA USOC
 NGB, or International Federation of Sport as Recognized by the USOC USGA USTA ASA

IF ANY BOX IS CHECKED UNDER PRESUMED ECONOMIC IMPACT, PROCEED TO QUESTION #11

☐ **Proven Economic Impact –Certified Sponsor is (or will be):** (check one and provide name)

Major Regional, National, and International Sports Association Amateur Organization Major Regional,
 National, and International Organization

IF ANY BOX IS CHECKED UNDER PROVEN ECONOMIC BENEFIT, PROCEED TO QUESTION #5

Proven Economic Impact Category Applicants Only: Questions 5 – 10 provides information necessary to analyze the economic impact and cost benefit of the Sporting Event proposal for Applicants whose events do not fall under the Presumed Economic Impact category. The information includes costs that may or may not be tax credit eligible, but are designed to provide a complete depiction of the expenditures and activities that cause economic impact in the State. Please attach any documentation or historical information that may support your estimates and responses.

5. EXPECTED MISSOURI VENUE PREPERATION ACTIVITES (ATTACH ADDITIONAL PAGES IF NECESSARY)

| | |
|---|--------------|
| DATES OF VENUE PREPARATION | |
| TOTAL ESIMTATED COSTS OF VENUE PREPARATION (To the extent feasible, please break out the total costs into the relevant categories provided below) | TOTAL AMOUNT |
| MAINTENANCE COSTS | AMOUNT |
| CONSTRUCTION COSTS | AMOUNT |
| RENTAL SERVICES | AMOUNT |
| PROFESSIONAL SERVICES (LOCAL ADVERTISING) | AMOUNT |
| PROFESSIONAL SERVICES (LOCAL LEGAL COSTS) | AMOUNT |
| PROFESSIONAL SERVICES (LOCAL FINANCIAL COSTS) | AMOUNT |
| PROFESSIONAL SERVICES (OTHER) | AMOUNT |
| OTHER | AMOUNT |
| OTHER | AMOUNT |

| 6. EXPECTED EVENT COSTS (ATTACH ADDITIONAL PAGES IF NECESSARY) | |
|--|--------------------------------------|
| TOTAL ESTIMATED EVENT COSTS (To the extent feasible, please break out the total costs into the relevant categories provided below) | TOTAL AMOUNT |
| SECURITY | AMOUNT |
| RENTAL SERVICES (TYPE) | AMOUNT |
| RENTAL SERVICES (TYPE) | AMOUNT |
| PARKING | AMOUNT |
| OTHER | AMOUNT |
| OTHER | AMOUNT |
| 7. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION | |
| EXPECTED ATTENDANCE | ESTIMATED LOCAL ATTENDEES |
| ESTIMATED OUT-OF-STATE ATTENDEES | PROJECTED AVERAGE TICKET SALES PRICE |
| ESTIMATED TICKETS SOLD AT FACE VALUE | |
| 8. USE OF PROPERTY | |
| NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS | NEW CONSTRUCTION JOBS |

| 9. EXPECTED VISITOR SPORTING EVENT SPENDING | |
|---|-------------------------------------|
| FOOD AND BEVERAGE | AMOUNT |
| MERCHANDISE | AMOUNT |
| OTHER | AMOUNT |
| TOTAL | AMOUNT |
| 10. EXPECTED VISITOR SPENDING (OUTSIDE OF THE SPORTING EVENT) – Optional- Complete Only if Response is Supported by Third Party Documentation | |
| RESTAURANTS | AMOUNT |
| HOTELS OR LOGGING | AMOUNT |
| TRANSPORTATION (CAR RENTALS, GAS, ETC) | AMOUNT |
| OTHER ENTERTAINMENT | AMOUNT |
| OTHER | AMOUNT |
| TOTAL | AMOUNT |
| 11. TOTAL NUMBER OF REQUESTED TAX CREDITS | |
| ELIGIBLE COSTS | AMOUNT |
| ESTIMATED TICKETS SOLD AT FACE VALUE (SECTION 6 ABOVE) | NUMBER OF TICKETS MULTIPLIED BY \$5 |
| AMOUNT | AMOUNT |
| MAXIMUM TAX CREDITS | AMOUNT |

12. PARTICIPATING IN THE E-VERIFY PROGRAM?

IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?

☐ YES ☐ NO

Missouri statutes (Section 285.525-285.555, RSMo) require any business entity receiving a state-administered tax credit to participate in a federal work authorization program, which enables employers to electronically verify employment eligibility with respect to employees working in connection with the activities that qualify the applicant for this program.

To access the E-Verify website, go to: <https://e-verify.uscis.gov/enroll>

13. ADDITIONAL DOCUMENTS REQUIRED

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

☐ A copy of the Support Contract for the Sporting Event, if available

☐ Back-up documentation showing how the estimates for Sections 4 – 8 were arrived at. This documentation could include historical figures from previous events, historical data regarding average sales, and studies and research on the economic impact of a sporting event on an area.

☐ A copy of the Memorandum of Understanding for the E-Verify Program

14. OTHER INCENTIVES USED

ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?

☐ YES ☐ NO

IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)

☐ Missouri Housing Development Commission \$ _____

☐ Brownfield \$ _____

☐ Enterprise Zone \$ _____

☐ New Business Facility \$ _____

☐ Federal Historic Preservation \$ _____

☐ Neighborhood Assistance \$ _____

☐ Neighborhood Preservation \$ _____

☐ Youth Opportunity \$ _____

☐ Local Community Development Block Grant \$ _____

☐ Community Development Block Grant \$ _____

☐ Sporting Contribution Tax Credit \$ _____

☐ Other (please specify program(s) and amount) _____

15. ASTCP – APPLICANT CERTIFICATION

1. I certify that I am an authorized representative of the applicant and, as such, am authorized to make the statement of affirmation contained herein.
2. The information submitted by the applicant to DED in connection with this application is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The applicant hereby authorizes DED to verify such information.
3. Neither the applicant, nor any individual with an ownership interest in the applicant:
 - a. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;
 - b. Is delinquent with respect to any non-protested federal, state or local taxes or fees;
 - c. Has filed, or is preparing to file, for bankruptcy, unless otherwise disclosed to DED; or
 - d. Has failed to fulfill any obligation under any other state or federal program, including a failure to pay as agreed any accrual upon which tax credits were issued.
4. I will inform DED, if at any time before project completion, there is any change to the certifications made in paragraphs 3(a) through 3(d) of this statement of affirmation.
5. The applicant, and any vendors the applicant will utilize to perform the work associated with the project, are registered and in good standing with the Missouri Secretary of State's Office.
6. The applicant agrees to comply with any and all agreements made pursuant to the project, upon which tax credits are issued.
7. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien 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 each individual is not an unauthorized alien.
8. I certify that applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide to DED documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
9. The applicant understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
10. I understand that if the applicant is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.

11. I certify that (check the applicable box):

☐ I have included a copy of the executed E-Verify Program for Employment Verification Memorandum of Understanding between the company/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and Social Security Administration.

☐ I am not a business entity as defined in Section 285.525 (1) RSMo. Section 285.525(1) defines business entity as “any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage or livelihood. The term “business entity” shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term “business entity” shall include any business entity that possesses a business permit, license, or tax certificate, issued by the state, any business entity that is exempt by law from obtaining such a business permit, any business entity that is operating unlawfully without such a business permit. The term “business entity” shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo.”

12. By submitting this application, I acknowledge that the applicant shall comply with Amateur Sporting Events Tax Credit Program requirements. I further acknowledge that the applicant’s failure to comply with the Program requirements shall result in the return to DED of any remaining unexpended tax credit proceeds and repayment to DED the monetary value of any expended tax credit proceeds.

13. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge. I also realize that failure to disclose material information regarding the applicant, its owners, or any other pertinent facts may result in criminal prosecution.

| | | | | | | | |
|-----------------------------|--|---|--|-----------------------|--|--------------------------------|--|
| APPLICANT SIGNATURE | | PRINT NAME | | TITLE | | DATE | |
| NOTARY PUBLIC EMBOSSER SEAL | | On this ____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledges and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | | | | |
| | | STATE OF | | | | COUNTY | |
| | | NOTARY PUBLIC NAME | | MY COMMISSION EXPIRES | | USE RUBBER STAMP IN AREA BELOW | |
| | | NOTARY PUBLIC SIGNATURE | | | | | |

APPLICATION INSTRUCTIONS:

Project Proposal

1. APPLICANT INFORMATION:

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow-through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

Applicant/Owner/Other: Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

3. SPORTING EVENT INFORMATION:

Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that will be played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the date that the sporting event will be held. If no exact date for the event has been given, please give the narrowest possible range of dates.

4. ECONOMIC IMPACT:

Note: Indicate by checking the appropriate box and entering the entities Name, based upon the type of Sporting Event Site Selection Organization, whether or not your Sporting Event Proposal falls into the category of Presumed Economic Impact or Proven Economic Impact.

Note: Applicants with a Presumed Economic Impact may proceed to Question #11. Applicants requiring a Proven Economic Impact must respond to Questions 5-10.

Note: For questions 5-10, please provide the best estimate possible. Attach any supporting documentation that assists in verifying or indicating the methodology used for calculating the estimate. Relevant documents may include historical figures from previous events site studies or surveys or other documents available.

5. EXPECTED MISSOURI VENUE PREPARATION ACTIVITIES:

Note: Not all venue preparation activities are Eligible Costs. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent in Missouri. Please provide a brief description of the activity to be performed in the appropriate space provided.

Dates of Venue Preparation: List the date range for the preparation activities.

6. EXPECTED EVENT COSTS:

Note: Not all event costs are Eligible Costs. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent in Missouri. Please provide a brief description of the activity to be performed in the appropriate space provided.

7. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION:

Expected Attendance: The total number of spectators (including spectators paying less than Face Value for their tickets) expected at the event.

Estimated Local Attendees: The total number of spectators expected to come from within a ninety miles radius of the Sporting Event.

Estimated Out-of-State Attendees: The total number of spectators expected to come from out of state.

Estimated Average Ticket Sales Price: The average Face Value of all tickets to be sold at the Sporting Event.

Estimated Tickets Sold at Face Value: The total number of tickets sold for Face Value, as defined in the definitions section of the Guidelines.

8. USE OF PROPERTY:

Anticipated Number of Jobs Created: Enter the number of jobs expected to be created as a result of the Tax Credits. This number should include new construction, full-time permanent, and part-time permanent jobs.

New Construction Jobs: Construction-related jobs created as a result of the Tax Credits.

Full-Time Permanent Jobs: Full-time permanent jobs created as a result of the Tax Credits. This should not include full-time equivalent jobs made up of several part-time jobs.

Part-Time Permanent Jobs: Part-time permanent jobs created as a result of the Tax Credits.

9. EXPECTED VISITOR EVENT SPENDING:

Note: We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent at the Event Location and during the period immediately before, during, and after the Sporting Event. Please provide a brief description of the activity to be performed in the appropriate space provided.

10. EXPECTED VISITOR SPENDING (Outside the Sporting Event):

Note: This question is optional and should only be provided if there is an availability of Supporting Documentation. We are asking for this information in order to better gauge the economic impact of the Sporting Event upon the state. If you need additional space, please feel free to add additional pages. With all categories listed, we are looking for money that will be spent outside the Location of the Sporting Event. Please provide a brief description of the activity to be performed in the appropriate space provided.

11. TOTAL NUMBER OF REQUESTED TAX CREDITS:

Eligible Costs: List the estimated dollar value for all expected eligible costs.

Estimated Tickets Sold at Face Value: List the estimated number of Sporting Event tickets that will be sold at Face Value.

Number of Tickets Multiplied by \$5: Multiply the number of Estimated Tickets Sold at Face Value by \$5.

Maximum Tax Credits: Enter the lesser of Eligible Costs or the Number of Tickets Multiplied by \$5.

12. PARTICIPATING IN THE E-VERIFY PROGRAM?

Please indicate yes or no. Participation in the E-Verify Program is a prerequisite of receiving ASTCP tax credits.

13. ADDITIONAL DOCUMENTS REQUIRED:

A copy of the draft Support Contract for the Sporting Event (if available): Please submit a draft of the event award notification, Joinder Undertaking, Joinder Agreement, or contract to be used by the Applicant and Site Selection Organization.

Back-up documentation: See the individual Supporting Documentation listings under the individual sections above.

A copy of the Memorandum of Understanding for the E-Verify Program: The Memorandum of Understanding must be properly executed by the Applicant.

A copy of the Sources and Uses for the Sporting Event: The Applicant must show the available funds that will be used to conduct the Sporting Event, along with all projected expenses associated with the Sporting Event.

Executed financing agreements: The agreements can take the form of letters of credit, bank statements, or other documents showing that the project will have sufficient funding to take place.

14. OTHER INCENTIVES USED:

Are there other State of Missouri tax credits being applied toward this project? Select the appropriate box. If "Yes," please indicate which programs are applicable. If no other programs are being applied to the project, check "No."

15. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

PROJECT PROPOSAL STATUTORY CRITERIA FOR THE RESERVATION OF CREDITS

To be approved, a Project Proposal must meet the statutory requirements, including those listed below.

- ☐ There must be Cap Space available. The DED is limited to issuing only \$3 Million Dollars in Tax Credits in a given State Fiscal Year. Should the DED have reached the cap for a given year, any remaining applications will be placed on administrative hold until the earlier of:
 - A date upon which the Support Contract is awarded to another city, at which point the Application will be Denied;
 - A date upon which there is Cap Space available due to other Denials in the Fiscal Year covered by the Application, at which point Cap Space will be Reserved for the Applicant; or
 - Until a date 90 days following the end of the Sporting Event, at which point the project will be Denied.
- ☐ A project will be Denied, even if it had been previously Approved, when it becomes apparent that the Sporting Event will not be held as indicated in the Project Proposal. Denied projects shall have their reserved Cap Space allotted to other Sporting Events.
- ☐ The Applicant and Site Selection Organizations must be valid and fit within the appropriate definitions provided under these guidelines.
- ☐ No site for a Sporting Event may have been chosen prior to December 1, 2012.
- ☐ No Support Contract will be certified unless the Site Selection Organization has chosen to use a location in Missouri during a Competitive Bidding Process in which at least one competitive bid came from out of state.
- ☐ No Project Proposal will result in a Reservation of Tax Credits after August, 28, 2019.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

PROJECT PROPOSAL ECONOMIC IMPACT CRITERIA FOR THE RESERVATION OF CREDITS

In addition to the statutory requirements of the program, a Project Proposal shall be evaluated based upon all of the following economic factors, as determined by the DED:

Presumed Economic Impact

The DED will presume that the Economic Criteria for Approval has been satisfied when the Sporting Event includes one of the following Site Selection Organizations: The National Collegiate Athletic Association (NCAA); an NCAA member Conference, university, or institution; the National Association of Intercollegiate Athletics (NAIA); the United States Olympic Committee (USOC); a national governing body (NGB) or international federation of a sport recognized by the USOC; the United States Golf Association (USGA); the United States Tennis Association (USTA); or the Amateur Softball Association of America (ASA).

Proven Economic Impact

The DED will require applicants with all other Site Selection Organizations to prove and economic impact to the State. A benefit/cost ratio will be determined using a REMI model licensed to DED to indicate the return to the State, which is defined as the net fiscal impact to the State's General Revenues in the year of the Sporting Event as compared to the costs of all tax credits provided to the Sporting Event from the State. That benefit/cost must meet or exceed a 1:1 ratio in order for the event to satisfy the Economic Criteria for Approval. The Sporting Event benefit data including location, duration, preparation costs, event costs, ticket sales, attendance, event sales and other visitor spending must be provided by the applicant along with related supporting documentation.

SUPPORT CONTRACT SUBMISSION

The Support Contract Submission Form must be provided to the DED along with other documents listed on the Support Contract Submission Checklist included in this booklet. Follow the instructions on the next few pages to complete your Support Contract Submission for the Amateur Sporting Tax Credit Program.

The DED will notify you of the date the Support Contract Submission has been received by the DED; at that time the DED may request additional information needed. Should the DED determine that your Support Contract meets the statutory requirements, your Sporting Event will receive a Project Approval.

Please note that if multiple Sporting Events are tied to a single Support Contract, additional information should be supplied to provide information regarding each separate event.

Send all your application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102

**MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
AMATEUR SPORTING TAX CREDIT PROGRAM**

SUPPORT CONTRACT SUBMISSION CHECKLIST

- ☐ The Support Contract Submission Form
- ☐ A copy of the Support Contract

Submit project proposal materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102



ASTCP Support Contract

LOG NUMBER (OFFICIAL USE ONLY)

AMATEUR SPORTING TAX CREDIT PROGRAM SUPPORT CONTRACT SUBMISSION FORM

1a. APPLICANT INFORMATION (PERSON OR ENTITY CLAIMING THE TAX CREDIT)

NAME OF INDIVIDUAL OR ENTITY

1b. TYPE OF ENTITY

| IF APPLICANT IS A BUSINESS ENTITY: | | | | IF APPLICANT IS AN INDIVIDUAL TAXPAYER: | |
|--|---------|--|---------------------|---|----------|
| Partnership General | Limited | Corporation Regular Trust | Subchapter S LLC | Property Owner Other (specify) _____ | |
| NAME OF AUTHORIZED COMPANY OFFICIAL | | TITLE | | MAILING ADDRESS | |
| BUSINESS ADDRESS | | | | CITY/TOWN | |
| CITY/TOWN | | STATE | ZIP CODE | STATE | ZIP CODE |
| TELEPHONE | | FAX | | TELEPHONE | FAX |
| TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER) | | | | SOCIAL SECURITY NUMBER | |
| NAICS CODE (See Definitions in Guidelines) | | BUSINESS SIZE (Number of Employees Including Company Owners) | | SPOUSE SOCIAL SECURITY NUMBER (if applicable) | |
| EMAIL ADDRESS | | | | EMAIL ADDRESS | |
| HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | | | |
| IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER. | | | | | |

2. PROJECT CONTACT

| Applicant Owner Other (Consultant, etc.) | | | |
|---|---------------|-------|----------|
| NAME | | | |
| ADDRESS | | | |
| CITY/TOWN | | STATE | ZIP CODE |
| TELEPHONE | EMAIL ADDRESS | | FAX |
| HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF ANY STATE AND, OR FEDERAL LAW? <input type="checkbox"/> YES <input type="checkbox"/> NO | | | |
| IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER. | | | |

3. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY)

TYPE OF EVENT

EVENT ADDRESS

CITY/TOWN

STATE

ZIP CODE

COUNTY

EVENT DATE

4. ADDITIONAL DOCUMENTS REQUIRED

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

- ☐ A copy of the Support Contract for the Sporting Event
- ☐ Explanation of any changes or updates to the Project Proposal

APPLICATION INSTRUCTIONS:

Support Contract Submission

1. APPLICANT INFORMATION:

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow-through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

Applicant/Owner/Other: Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

3. SPORTING EVENT INFORMATION:

Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that will be played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the date that the sporting event will be held. If no exact date for the event has been given, please give the narrowest possible range of dates.

4. ADDITIONAL DOCUMENTS REQUIRED:

A copy of the Support Contract for the Sporting Event: Please submit the event award notification, Joinder Undertaking, Joinder Agreement, or contract executed by an Applicant and a Site Selection Organization.

Explanation of any changes or updates to the Project Proposal: Please submit an explanation of any changes or updates to your Project Proposal, such an update can come in the form of an amended Project Proposal.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

SUPPORT CONTRACT SUBMISSION STATUTORY CRITERIA FOR APPROVAL

To be approved, a Support Contract must meet the Statutory Criteria established as part of the Project Proposal. These criteria include those listed below.

- ☐ There must be Cap Space available. If your project was given a reservation of Tax Credits at the Project Proposal Stage, you should already have Cap Space allocated to your Sporting Event and DED will review your Support Contract for Statutory Compliance.
- ☐ If you are submitting your Project Proposal along with your Support Contract Submission, the DED will review your Project Proposal first. The Project Proposal must meet the requirements of the Program, including the determination of Economic Impact (either Presumed or Proven). If the Project Proposal meets all of the requirements and cap space is available, DED will review your Support Contract for Statutory Compliance.
- ☐ If the Program Cap has been reached, and your Support Contract Submission would have been otherwise Approved, your Sporting Event will be placed on administrative hold until the earlier of:
 - A date upon which there is Cap Space available due to other Denials in the Fiscal Year covered by the Application, at which point your project will be Approved; or
 - A date 90 days following the end of the Sporting Event, at which point the project will be Denied.
- ☐ A project will be Denied, even if it had been previously Approved, when it becomes apparent that the Sporting Event will not be held as indicated in the Support Contract. Denied projects shall have their reserved Cap Space allotted to other Sporting Events.
- ☐ The Applicant and Site Selection Organizations must be valid and fit within the appropriate definitions provided under these guidelines.
- ☐ No site for a Sporting Event may have been chosen prior to December 1, 2012, and no Support Contract will be Approved after August 28, 2019.

- ❑ No Support Contract will be certified unless the Site Selection Organization has chosen to use a location in Missouri during a Competitive Bidding Process in which at least one competitive bid came from out of state.

EVENT NOTIFICATION

The Event Notification must be submitted during the Event Notification Period. Follow the instructions on the next few pages to complete your Application for Ticket Sales Determination for the Amateur Sporting Tax Credit Program.

The DED will notify you of the date the Event Notification has been received by the DED.

The Event Notification provides the State of Missouri with notice that the Sporting Event is taking place so that the State can collect the relevant information necessary to ensure that you get the maximum number of credits.

Send all your application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
AMATEUR SPORTING TAX CREDIT PROGRAM

EVENT NOTIFICATION
CHECKLIST

- ☐ The Application for Ticket Sales Determination
- ☐ The Schedule of Prices for the Sporting Event

Submit application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102



| |
|---|
| ASTCP EVENT NOTIFICATION |
| LOG NUMBER |

AMATEUR SPORTING TAX CREDIT PROGRAM EVENT NOTIFICATION

1a. APPLICANT INFORMATION (PERSON OR ENTITY CLAIMING THE TAX CREDIT)

NAME OF INDIVIDUAL OR ENTITY

1b. TYPE OF ENTITY

| IF APPLICANT IS A BUSINESS ENTITY: | | | | IF APPLICANT IS AN INDIVIDUAL TAXPAYER: | |
|--|--|--|----------|---|--|
| Partnership General Limited | | Corporation Regular Subchapter S Trust LLC | | Property Owner Other (specify) _____ | |
| NAME OF AUTHORIZED COMPANY OFFICIAL | | | TITLE | MAILING ADDRESS | |
| BUSINESS ADDRESS | | | | CITY/TOWN | |
| CITY/TOWN | | STATE | ZIP CODE | STATE ZIP CODE | |
| TELEPHONE | | FAX | | TELEPHONE FAX | |
| TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER) | | | | SOCIAL SECURITY NUMBER | |
| NAICS CODE (See Definitions in Guidelines) | | BUSINESS SIZE (Number of Employees Including Company Owners) | | SPOUSE SOCIAL SECURITY NUMBER (if applicable) | |
| EMAIL ADDRESS | | | | EMAIL ADDRESS | |

HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?
☐ YES ☐ NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

2. PROJECT CONTACT

| | | |
|--|---------------|-------------------------------------|
| Applicant Owner Other (Consultant, etc.) | | |
| NAME | | |
| ADDRESS | | |
| CITY/TOWN | | STATE ZIP CODE |
| TELEPHONE | EMAIL ADDRESS | FAX |

HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?
☐ YES ☐ NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

3. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY)

TYPE OF EVENT

EVENT ADDRESS

CITY/TOWN

STATE

ZIP CODE

COUNTY

EVENT DATE

4. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION (ATTACH ADDITIONAL PAGES IF NEEDED)

EXPECTED ATTENDANCE

ESTIMATED LOCAL ATTENDEES

ESTIMATED OUT-OF-STATE ATTENDEES

ESTIMATED TICKETS SOLD AT FACE VALUE

ARE LOCAL SPORTS TEAMS LIKELY TO PARTICIPATE IN THE SPORTING EVENT?

IF SO, WHAT TEAMS?

APPLICATION INSTRUCTIONS:

Event Notification

1. APPLICANT INFORMATION:

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow-through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

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Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that will be played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the specific date or dates when the sporting event(s) will be held. If an alternative date will be used for reasons such as inclement weather, please list such dates. The Event Notification must be submitted to the DED during the Event Notification Period as defined above. The Event Date Listed in the Event Notification must be consistent with the Event Date listed in the Project Proposal.

4. EXPECTED EVENT TICKET AND ATTENDANCE INFORMATION:

Expected Attendance: The total number of spectators (including spectators paying less than Face Value for their tickets) expected at the event.

Estimated Local Attendees: The total number of spectators expected to come from within a ninety miles radius of the Sporting Event.

Estimated Out-of-State Attendees: The total number of spectators expected to come from out of state.

Estimated Average Ticket Sales Price: The average Face Value of all tickets to be sold at the Sporting Event.

Estimated Tickets Sold at Face Value: The total number of tickets sold for Face Value, as defined in the definitions section of the Guidelines.

COST CERTIFICATION

The Cost Certification must be submitted within thirty days following the End of the Sporting Event. If the Sporting Event includes multiple individual Sporting Events, the Cost Certification must be submitted within thirty days following the conclusion of the last Sporting Event covered under the Support Contract. The Cost Certification Form must be submitted along with other documents listed on the Cost Certification Checklist included in this booklet. Follow the instructions on the next few pages to complete your Cost Certification for the Amateur Sporting Tax Credit Program.

The DED will notify you of the date the Cost Certification has been received by the DED.

The Cost Certification is used by the DED to both certify the eligible costs associated with the Sporting Event and to measure the impact of the Sporting Event upon Missouri's economy for DED's own internal record keeping.

Send all your application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT
AMATEUR SPORTING TAX CREDIT PROGRAM

COST CERTIFICATION
CHECKLIST

- ☐ The Cost Certification Form
- ☐ The Eligible Cost Listing(s)
- ☐ Documentation of Eligible Expenses

Submit application materials to:

Missouri Department of Economic Development
Amateur Sporting Tax Credit Program
301 West High Street, Room 770
P.O. Box 118
Jefferson City, MO 65102



ASTCP COST CERTIFICATION

LOG NUMBER (OFFICIAL USE ONLY)

AMATEUR SPORTING TAX CREDIT PROGRAM COST CERTIFICATION FORM

1a. APPLICANT INFORMATION (PERSON OR ENTITY CLAIMING THE TAX CREDIT)

NAME OF INDIVIDUAL OR ENTITY

1b. TYPE OF ENTITY

| IF APPLICANT IS A BUSINESS ENTITY: | | | | IF APPLICANT IS AN INDIVIDUAL TAXPAYER: | |
|--|--|--|----------|---|----------|
| Partnership General Limited | Corporation — Regular — Subchapter S Trust LLC | Property Owner Other (specify) _____ | | | |
| NAME OF AUTHORIZED COMPANY OFFICIAL | | TITLE | | MAILING ADDRESS | |
| BUSINESS ADDRESS | | | | CITY/TOWN | |
| CITY/TOWN | | STATE | ZIP CODE | STATE | ZIP CODE |
| TELEPHONE | | FAX | | TELEPHONE | FAX |
| TAXPAYER IDENTIFICATION NUMBER (OR SOCIAL SECURITY NUMBER) | | | | SOCIAL SECURITY NUMBER | |
| NAICS CODE (See Definitions in Guidelines) | | BUSINESS SIZE (Number of Employees Including Company Owners) | | SPOUSE SOCIAL SECURITY NUMBER (if applicable) | |
| EMAIL ADDRESS | | | | EMAIL ADDRESS | |

HAS THE ENTITY/INDIVIDUAL (1a) EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?

☐ YES ☐ NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

2. PROJECT CONTACT

| Applicant Owner Other (Consultant, etc.) | | | |
|--|---------------|--|-------------------------------------|
| NAME | | | |
| ADDRESS | | | |
| CITY/TOWN | | | STATE ZIP CODE |
| TELEPHONE | EMAIL ADDRESS | | FAX |

HAS THE 'CONTACT' EVER BEEN CONVICTED OF A VIOLATION OF THE LAWS OF **ANY STATE** AND, OR FEDERAL LAW?

☐ YES ☐ NO

IF YES, PROVIDE THE DATE, THE COURT, THE CHARGES AT DISPOSITION AND THE CASE NUMBER.

3. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY)

TYPE OF EVENT

EVENT ADDRESS

CITY/TOWN

STATE

ZIP CODE

COUNTY

EVENT DATE

4. TOTAL NUMBER OF REQUESTED TAX CREDITS

ELIGIBLE COSTS

AMOUNT

ESTIMATED TICKETS SOLD AT FACE VALUE (SECTION 6 ABOVE)

NUMBER OF TICKETS MULTIPLIED BY \$5

AMOUNT

MAXIMUM TAX CREDITS

AMOUNT

5. OTHER INCENTIVES USED

ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?

☐ YES ☐ NO

IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)

☐ Missouri Housing Development Commission \$ _____☐ Brownfield \$ _____☐ Enterprise Zone \$ _____☐ New Business Facility \$ _____☐ Federal Historic Preservation \$ _____☐ Neighborhood Assistance \$ _____☐ Neighborhood Preservation \$ _____☐ Youth Opportunity \$ _____☐ Local Community Development Block Grant \$ _____☐ Community Development Block Grant \$ _____☐ Other (please specify program(s) and amount) _____**6. PARTICIPATING IN THE E-VERIFY PROGRAM?**

IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?

☐ YES ☐ NO

Missouri statutes (Section 285.525-285.555, RSMo) require any business entity receiving a state-administered tax credit to participate in a federal work authorization program, which enables employers to electronically verify employment eligibility with respect to employees working in connection with the activities that qualify the applicant for this program.

To access the E-Verify website, go to: <https://e-verify.uscis.gov/enroll>

7. ADDITIONAL DOCUMENTS REQUIRED

PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:

☐ A copy of the Eligible Cost Listing(s)☐ Backup documentation for the expenses claimed on the Cost Certification Form.

8. ASTCP – APPLICANT CERTIFICATION

1. I certify that I am an authorized representative of the applicant and, as such, am authorized to make the statement of affirmation contained herein.
2. The information submitted by the applicant to DED in connection with this application is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The applicant hereby authorizes DED to verify such information.
3. Neither the applicant, nor any individual with an ownership interest in the applicant:
 - e. Has committed a felony, is currently under indictment or charged with a felony, or is currently on parole or probation;
 - f. Is delinquent with respect to any non-protested federal, state or local taxes or fees;
 - g. Has filed, or is preparing to file, for bankruptcy, unless otherwise disclosed to DED; or
 - h. Has failed to fulfill any obligation under any other state or federal program, including a failure to pay as agreed any accrual upon which tax credits were issued.
4. I will inform DED, if at any time before project completion, there is any change to the certifications made in paragraphs 3(a) through 3(d) of this statement of affirmation.
5. The applicant, and any vendors the applicant will utilize to perform the work associated with the project, are registered and in good standing with the Missouri Secretary of State's Office.
6. The applicant agrees to comply with any and all agreements made pursuant to the project, upon which tax credits are issued.
7. I certify that the applicant does NOT knowingly employ any person who is an unauthorized alien 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 each individual is not an unauthorized alien.
8. I certify that applicant is enrolled and will participate in a federal work authorization program as defined in Section 285.525(6), RSMo., with respect to employees working in connection with the activities that qualify applicant for this program. I certify that the applicant will maintain and, upon request, provide to DED documentation demonstrating applicant's participation in a federal work authorization program with respect to employees working in connection with the activities that qualify applicant for this program.
9. The applicant understands that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under sections 285.525 to 285.550 when such general contractor or subcontractor contracts with its direct subcontractor who violates section 285.530.1, if the contract binding the contractor and subcontractor affirmatively states that the direct subcontractor is not knowingly in violation of section 285.530.1 and shall not henceforth be in such violation and the contractor or subcontractor receives a sworn affidavit under the penalty of perjury attesting to the fact that the direct subcontractor's employees are lawfully present in the United States.
10. I understand that if the applicant is found to have employed an unauthorized alien, applicant may be subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.

11. I certify that (check the applicable box):

☐ I have included a copy of the executed E-Verify Program for Employment Verification Memorandum of Understanding between the company/organization and the Department of Homeland Security, United States Citizenship and Immigration Services (DHS-USCIS) and Social Security Administration.

☐ I am not a business entity as defined in Section 285.525 (1) RSMo. Section 285.525(1) defines business entity as “any person or group of persons performing or engaging in any activity, enterprise, profession, or occupation for gain, benefit, advantage or livelihood. The term “business entity” shall include but not be limited to self-employed individuals, partnerships, corporations, contractors, and subcontractors. The term “business entity” shall include any business entity that possesses a business permit, license, or tax certificate, issued by the state, any business entity that is exempt by law from obtaining such a business permit, any business entity that is operating unlawfully without such a business permit. The term “business entity” shall not include a self-employed individual with no employees or entities utilizing the services of direct sellers as defined in subdivision (17) of subsection 12 of section 288.034, RSMo.”

12. By submitting this application, I acknowledge that the applicant shall comply with Amateur Sporting Events Tax Credit Program requirements. I further acknowledge that the applicant’s failure to comply with the Program requirements shall result in the return to DED of any remaining unexpended tax credit proceeds and repayment to DED the monetary value of any expended tax credit proceeds.

13. I certify under penalties of perjury that the above statements, information contained in the application and attachments are complete, true, and correct to the best of my knowledge. I also realize that failure to disclose material information regarding the applicant, its owners, or any other pertinent facts may result in criminal prosecution.

| | | | |
|------------------------------|---|-----------------------|--------------------------------|
| APPLICANT SIGNATURE | PRINT NAME | TITLE | DATE |
| NOTARY PUBLIC EMBOSSEER SEAL | On this ____ day of _____, 20____, appeared _____ to me personally known to be the person who executed the above certification, and acknowledges and states on his/her oath to me that he/she executed the same for the purpose therein stated. | | |
| | STATE OF | | COUNTY |
| | NOTARY PUBLIC NAME | MY COMMISSION EXPIRES | USE RUBBER STAMP IN AREA BELOW |
| | NOTARY PUBLIC SIGNATURE | | |

APPLICATION INSTRUCTIONS: **COST CERTIFICATION**

1. APPLICANT INFORMATION:

Name: Provide the name of the individual or entity that is filing the application and will receive the tax credits. The tax credit certificate will be issued to the individual or entity entered as the applicant.

Type of Entity:

- If the applicant is a business entity, complete the appropriate information on the left. Check the appropriate box indicating the type of entity. Supply the name of an authorized company official and the address. Enter the entity's Taxpayer Identification Number. Supply the appropriate NAICS code (see Definitions in Guidelines). Enter the authorized company official's email address, if available. List the property owner.
- If the applicant is an individual, complete the appropriate information on the right. Check the appropriate box indicating if the individual is the property owner. Enter the individual's contact information. Supply the individual's Social Security Number and spouse's Social Security Number, if applicable. Enter the applicant's email address, if available. If the individual requesting tax credits is not the property owner, please list the owner.
- **Special Note:** For entities with flow-through tax treatment (e.g., partnerships, S-corporations, etc.), on a separate sheet include the name, address, and social security number or taxpayer ID number for all persons or entities with an ownership interest. Provide the percentage ownership interest for each taxpayer as of the time of the application. If the tax credits are to be certified other than pro rata according to the proportion of ownership interest, attach an executed agreement among the partners, members, or owners documenting the alternate distribution method.

2. PROJECT CONTACT:

Applicant/Owner/Other: Check the appropriate box and specify the name and contact information of the contact person. The Project Contact may be the applicant or a third-party contact. All correspondence from DED will be sent to the Project Contact.

3. SPORTING EVENT INFORMATION:

Note: If more than one Sporting Event is being applied for, please include a separate spreadsheet listing each separate Sporting Event. The spreadsheet should list all information in this section for each Sporting Event.

Type of Event: Please list the sport that has been played at the Sporting Event.

Address: Enter the address of the project site, including city/town, state, zip code, and county.

Event Date: Please list the date that the Sporting Event was held.

4. TOTAL NUMBER OF REQUESTED TAX CREDITS:

Eligible Costs: List the actual dollar value for all Eligible Costs.

Tickets Sold at Face Value: List the total number of Sporting Event tickets sold at Face Value.

Number of Tickets Multiplied by \$5: Multiply the number of Tickets Sold at Face Value by \$5.

Maximum Tax Credits: Enter the lesser of Eligible Costs or the Number of Tickets Multiplied by \$5.

5. OTHER INCENTIVES USED:

Are there other State of Missouri tax credits being applied toward this project? Select the appropriate box. If "Yes," please indicate which programs are applicable. If no other programs are being applied to the project, check "No."

6. PARTICIPATING IN THE E-VERIFY PROGRAM?

Please indicate yes or no. Participation in the E-Verify Program is a prerequisite of receiving ASTCP tax credits.

7. ADDITIONAL DOCUMENTS REQUIRED:

A Copy of the Eligible Cost Listing Form(s): The Eligible Cost Listing Form(s) should be created using the template provided in Appendixes A & B.

Backup Documentation for the Eligible Cost Listing Form(s): All costs listed on the Eligible Cost Listing Form(s) must be supported by both an Invoice and Proof of Payment. All Pledged Obligations must also be supported by the Support Contract.

8. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

MISSOURI DEPARTMENT OF ECONOMIC DEVELOPMENT AMATEUR SPORTING TAX CREDIT PROGRAM

CRITERIA FOR CERTIFICATION OF COSTS

- ☐ You have already been Approved for Tax Credits under this Program. The DED will use the information submitted to determine the final amount of Tax Credits to be issued. Tax Credits will be issued in an amount equal to the lesser of:
 - 100% of Eligible Costs incurred by the Applicant; or
 - \$5 in Tax Credits for each Admissions Ticked sold for the Sporting Event.
- ☐ The Eligibility of each cost shall be determined based upon a review of the costs submitted by the Applicant. For Tax Credits to be issued on an Eligible Cost, that Eligible Cost must:
 - Be supported by a valid Proof of Payment;
 - Be supported by a valid Invoice or itemized in a Contract; and
 - Be listed on the Eligible Cost Listing Form(s).
- ☐ The Tickets Sold at Face Value will be determined based upon the Supporting Documentation you submit. The DED will also take into consideration any additional information provided by the Director of the Department of Revenue, or the Director's designee.

Appendix A:

Template for Eligible Cost Listing Form

Costs Necessary for Conducting a Sporting Event, and Costs relating to Preparations Necessary for the Conduct of a Sporting Event.

| Description of Expense | Method of Payment (Include Check No.) | Date Paid | Payee | Payor | Total Amount of Expense |
|------------------------|--|-----------|-------|-------|-------------------------|
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Appendix B:

Template for Eligible Cost Listing Form

Pledged Obligations

| Description of Expense | Specific Part of Support Contract Requiring this Expense | Method of Payment (Include Check No.) | Date Paid | Payee | Payor | Total Amount of Expense |
|------------------------|--|---------------------------------------|-----------|-------|-------|-------------------------|
| | | | | | | |
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