



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:

Partnership
 General Limited

Corporation
 Regular Subchapter S
 Trust LLC

IF APPLICANT IS AN INDIVIDUAL TAXPAYER:

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. 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

4. SPORTING EVENT INFORMATION (ATTACH ADDITIONAL PAGES IF NECESSARY)			
TYPE OF EVENT			
EVENT ADDRESS			
CITY/TOWN		STATE	ZIP CODE
COUNTY			
EVENT DATE			
5. 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?	
PRICING TIER		EXPECTED NUMBER OF TICKETS SOLD AT FACE VALUE FOR THIS TIER	
PRICING TIER		EXPECTED NUMBER OF TICKETS SOLD AT FACE VALUE FOR THIS TIER	
PRICING TIER		EXPECTED NUMBER OF TICKETS SOLD AT FACE VALUE FOR THIS TIER	
6. PARTICIPATING IN THE E-VERIFY PROGRAM?			
IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM?			
<input type="checkbox"/> YES <input type="checkbox"/> NO			
<p>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.</p> <p>To access the E-Verify website, go to: https://e-verify.uscis.gov/enroll</p>			
7. ADDITIONAL DOCUMENTS REQUIRED			
PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:			
<input type="checkbox"/> The schedule of prices for the Sporting Event.			
8. USE OF PROPERTY			
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS			
NEW CONSTRUCTION JOBS	FULL-TIME PERMANENT	PART-TIME PERMANENT	
9. OTHER INCENTIVES USED			
ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT?			
<input type="checkbox"/> YES <input type="checkbox"/> NO			
IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)			
<input type="checkbox"/> Missouri Housing Development Commission \$ _____		<input type="checkbox"/> Brownfield \$ _____	
<input type="checkbox"/> Enterprise Zone \$ _____		<input type="checkbox"/> New Business Facility \$ _____	
<input type="checkbox"/> Federal Historic Preservation \$ _____		<input type="checkbox"/> Neighborhood Assistance \$ _____	
<input type="checkbox"/> Neighborhood Preservation \$ _____		<input type="checkbox"/> Youth Opportunity \$ _____	
<input type="checkbox"/> Local Community Development Block Grant \$ _____		<input type="checkbox"/> Community Development Block Grant \$ _____	
<input type="checkbox"/> Other (please specify program(s) and amount) _____			

10. 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 are 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 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: FORM 2 – FINAL APPROVAL**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:

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. 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: Take the lesser of Eligible Costs and the Number of Tickets Multiplied by \$5.

4. 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 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.

5. 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.

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:

Supporting Documentation: Please provide documents showing the pricing information for the Sporting Event.

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, 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. 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."

10. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

AUTHORITY: section 67.3000, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

**Title 4—DEPARTMENT OF ECONOMIC
DEVELOPMENT**
**Division 85—Division of Business and Community
Services**
Chapter 9—Amateur Sporting Tax Credit Program

EMERGENCY RULE

4 CSR 85-9.050 Final Application

PURPOSE: This rule explains the application process used in connection to the Amateur Sporting Tax Credit Program.

*EMERGENCY STATEMENT: Because section 67.3000, RSMo, caused the Amateur Sporting Tax Credit Program to become effective as of August 28, 2013, this emergency rule is necessary to implement this legislation, and ensures an orderly administration of the limitations on annual issuances under this program. Should this rule not be enacted, the Amateur Sporting Tax Credit Program cannot be implemented, as section 67.3000, RSMo, requires applicants to submit documentation in a manner prescribed by the Department of Economic Development. The Department of Economic Development cannot prescribe a manner of documentation that is generally applicable without first implementing rules. Failure on the part of the Department of Economic Development to implement these rules will result in a loss of economic activity in the state, as applicants will lose out on opportunities to bid on placement of competitively bid sporting events in the state. Therefore the Department of Economic Development finds a compelling governmental interest exists which requires this emergency action. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections in the *Missouri and United States Constitutions*. The Department of Economic Development believes this emergency rule is fair to all interested parties under these circumstances. This emergency rule was filed October 28, 2013, becomes effective November 7, 2013, and expires May 5, 2014.*

- (1) The following will be included as part of the final application:
- (A) The Final Application Form, included herein;
 - (B) The Cost Certification Form;
 - (C) Documentation of qualified expenses; and
 - (D) Documents explaining the methodology and assumptions used in calculating the following estimates from the Project Proposal Form:
 1. The expected Missouri venue preparation activities;
 2. The event costs;
 3. The visitor sporting event spending; and
 4. The estimated visitor spending (outside the sporting event).
- (2) The department reserves the right to request additional documentation in order to approve or deny a final application.
- (3) In making its decision to approve or deny the final application, the department will consider the following factors:
- (A) The net present value of the sporting event on Missouri's overall economy;
 - (B) The net present value of the sporting event upon Missouri state revenues;
 - (C) The extent to which the sporting event met the projections made in the project proposal;
 - (D) The opportunity costs associated with issuing tax credits on this project;

- (E) The retrospective desirability of the sporting event, including the extent to which there were any security issues involving the sporting event;
- (F) The probability of the sporting event having taken place in Missouri absent the award of tax credits;
- (G) The effectiveness and efficiency of the tax credits as a source of project funds net transaction costs; and
- (H) Whether the tax credits represented the least amount necessary to ensure project completion.



ASTCP FINAL APPLICATION
LOG NUMBER (OFFICIAL USE ONLY)

**AMATEUR SPORTING TAX CREDIT PROGRAM
FINAL APPLICATION 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 <input type="checkbox"/> General <input type="checkbox"/> Limited		Corporation <input type="checkbox"/> Regular <input type="checkbox"/> Subchapter S <input type="checkbox"/> Trust <input type="checkbox"/> LLC		<input type="checkbox"/> Property Owner <input type="checkbox"/> 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							
<input type="checkbox"/> Applicant <input type="checkbox"/> Owner <input type="checkbox"/> 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. VENUE PREPERATION ACTIVITES (QUALIFIDE AND NON-QUALIFIED, ATTACH ADDITIONAL PAGES IF NECESSARY)		
DATES OF VENUE PREPARATION		
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	
TOATAL	TOTAL AMOUNT	
5. EVENT COSTS (ATTACH ADDITIONAL PAGES IF NECESSARY)		
SECURITY	AMOUNT	
RENTAL SERVICES (TYPE)	AMOUNT	
RENTAL SERVICES (TYPE)	AMOUNT	
PARKING	AMOUNT	
OTHER	AMOUNT	
OTHER	AMOUNT	
TOTAL	AMOUNT	
6. EVENT TICKET AND ATTENDANCE INFORMATION		
ATTENDANCE	ESTIMATED LOCAL ATTENDEES	
ESTIMATED OUT-OF-STATE ATTENDEES	AVERAGE TICKET SALES PRICE	TICKETS SOLD AT FACE VALUE
7. USE OF PROPERTY		
NUMBER OF JOBS CREATED AS A RESULT OF TAX CREDITS		
NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS	NEW CONSTRUCTION JOBS

8. VISITOR SPORTING EVENT SPENDING														
FOOD AND BEVERAGE		AMOUNT												
MERCHANDISE		AMOUNT												
OTHER		AMOUNT												
TOTAL		AMOUNT												
9. ESTIMATED VISITOR SPENDING (OUTSIDE OF THE SPORTING EVENT)														
RESTAURANTS		AMOUNT												
HOTELS OR LOGING		AMOUNT												
TRANSPORTATION (CAR RENTALS, GAS, ETC)		AMOUNT												
OTHER ENTERTAINMENT		AMOUNT												
OTHER		AMOUNT												
TOTAL		AMOUNT												
10. 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												
11. OTHER INCENTIVES USED														
<p>ARE THERE OTHER LOCAL, FEDERAL, STATE OF MISSOURI TAX CREDITS OR GRANTS BEING APPLIED TOWARD THIS PROJECT? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>IF YES, WHICH FEDERAL OR STATE PROGRAM? (SPECIFY AMOUNT IN SPACE PROVIDED.)</p> <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Missouri Housing Development Commission \$ _____</td> <td><input type="checkbox"/> Brownfield \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Enterprise Zone \$ _____</td> <td><input type="checkbox"/> New Business Facility \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Federal Historic Preservation \$ _____</td> <td><input type="checkbox"/> Neighborhood Assistance \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Neighborhood Preservation \$ _____</td> <td><input type="checkbox"/> Youth Opportunity \$ _____</td> </tr> <tr> <td><input type="checkbox"/> Local Community Development Block Grant \$ _____</td> <td><input type="checkbox"/> Community Development Block Grant \$ _____</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Other (please specify program(s) and amount) _____</td> </tr> </table>			<input type="checkbox"/> Missouri Housing Development Commission \$ _____	<input type="checkbox"/> Brownfield \$ _____	<input type="checkbox"/> Enterprise Zone \$ _____	<input type="checkbox"/> New Business Facility \$ _____	<input type="checkbox"/> Federal Historic Preservation \$ _____	<input type="checkbox"/> Neighborhood Assistance \$ _____	<input type="checkbox"/> Neighborhood Preservation \$ _____	<input type="checkbox"/> Youth Opportunity \$ _____	<input type="checkbox"/> Local Community Development Block Grant \$ _____	<input type="checkbox"/> Community Development Block Grant \$ _____	<input type="checkbox"/> Other (please specify program(s) and amount) _____	
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12. PARTICIPATING IN THE E-VERIFY PROGRAM?														
<p>IS THE APPLICANT (BUSINESS ENTITY) ENROLLED AND PARTICIPATING IN THE E-VERIFY PROGRAM? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>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.</p> <p>To access the E-Verify website, go to: https://e-verify.uscis.gov/enroll</p>														
13. ADDITIONAL DOCUMENTS REQUIRED														
<p>PLEASE SUBMIT THE FOLLOWING ADDITIONAL DOCUMENTS:</p> <p><input type="checkbox"/> Back-up documentation showing the how the totals for Sections 4 – 8 were arrived at. To the extent practical, the totals for Sections 4 – 8 should reflect actual information gathered, and not estimates.</p> <p><input type="checkbox"/> A copy of the Cost Certification Form</p> <p><input type="checkbox"/> Backup documentation for the expenses claimed on the Cost Certification Form.</p>														

14. 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 are 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 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:
FINAL APPLICATION

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. VENUE PREPERATION 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 was spent in Missouri. Please provide a brief description of the activity that had been performed in the appropriate space provided.

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

Supporting Documentation: Please provide the documents showing how the Expected Missouri Venue Preparation Activities were calculated. Relevant documents could include internal spreadsheets, income/loss statements, or other documents made during the regular course of business.

5. 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 was spent in Missouri. Please provide a brief description of the activities performed in the appropriate space provided.

Supporting Documentation: Please provide the documents showing how the expected event costs were calculated. Relevant documents could include internal spreadsheets, income/loss statements, or other documents made during the regular course of business.

6. EVENT TICKET AND ATTENDANCE INFORMATION:

Attendance: The total number of spectators (including spectators paying less than face value for their tickets) 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.

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

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

Supporting Documentation: Please provide documents showing how the expected attendance figures were calculated.

7. 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, 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.

8. 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.

Supporting Documentation: Please provide documents showing how the expected visitor event spending figures were calculated. Relevant documents could include historical figures from previous events, site studies, or other documents showing the methodology used to determine expected visitor event spending.

9. ESTIMATED VISITOR 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 was spent outside the location of the Sporting Event. Please provide a brief description of the activity performed in the appropriate space provided.

Supporting Documentation: Please provide documents showing how the estimated visitor event figures were calculated. Relevant documents could include survey data, preliminary reports from local economic developers, or other documents showing the methodology used to determine estimate visitor spending.

10. TOTAL NUMBER OF REQUESTED TAX CREDITS:

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

Tickets Sold at Face Value: List the 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: Take the lesser of Eligible Costs and the Number of Tickets Multiplied by \$5.

11. 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."

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:

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

A Copy of the Cost Certification Form: The Cost Certification form should be created using the template provide in Appendixes A & B.

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

14. ASTCP – APPLICANT CERTIFICATION:

Must be signed and notarized.

Appendix B:

Template for Cost Certification

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

AUTHORITY: section 67.3000, RSMo Supp. 2013. Emergency rule filed Oct. 28, 2013, effective Nov. 7, 2013, expires May 5, 2014.

AUTHORITY: section 32.065, RSMo 2000. Emergency rule filed Oct. 13, 1982, effective Oct. 23, 1982, expired Feb.19,1983. Original rule filed Nov. 5, 1982, effective Feb. 11, 1983. For intervening history, please consult the Code of State Regulations. Emergency amendment filed Oct. 22, 2013, effective Jan. 1, 2014, expires June 29, 2014. A proposed amendment covering this same material is published in this issue of the Missouri Register.

**Title 12—DEPARTMENT OF REVENUE
Division 10—Director of Revenue
Chapter 41—General Tax Provisions**

EMERGENCY AMENDMENT

12 CSR 10-41.010 Annual Adjusted Rate of Interest. The director proposes to amend section (1).

PURPOSE: This emergency amendment establishes the annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2014.

EMERGENCY STATEMENT: The director of revenue is mandated to establish not later than October 22 annual adjusted rate of interest based upon the adjusted prime rate charged by banks during September of that year as set by the Board of Governors of the Federal Reserve rounded to the nearest full percent. This emergency amendment is necessary to ensure public awareness and to preserve a compelling governmental interest requiring an early effective date in that the amendment informs the public of the established rate of interest to be paid on unpaid amounts of taxes for the 2014 calendar year. A proposed amendment, that covers the same material, is published in this issue of the Missouri Register. The director has limited the scope of the emergency amendment to the circumstances creating the emergency. The director has followed procedures calculated to assure fairness to all interested persons and parties and has complied with protections extended by the Missouri and United States Constitutions. Emergency amendment was filed October 22, 2013, becomes effective January 1, 2014, and expires June 29, 2014.

(1) Pursuant to section 32.065, RSMo, the director of revenue upon official notice of the average predominant prime rate quoted by commercial banks to large businesses, as determined and reported by the Board of Governors of the Federal Reserve System in the Federal Reserve Statistical Release H.15(519) for the month of September of each year has set by administrative order the annual adjusted rate of interest to be paid on unpaid amounts of taxes during the succeeding calendar year as follows:

Calendar Year	Rate of Interest on Unpaid Amounts of Taxes
1995	12%
1996	9%
1997	8%
1998	9%
1999	8%
2000	8%
2001	10%
2002	6%
2003	5%
2004	4%
2005	5%
2006	7%
2007	8%
2008	8%
2009	5%
2010	3%
2011	3%
2012	3%
2013	3%
2014	3%