

Qualified Defense Contractor and Space Flight Business Tax Refund Attachment to the General Project Overview (NEW CONTRACT ACQUISITION OR CONTRACT CONSOLIDATION)

To add text outside of the gray fields or click the statutory reference link, de-select the "Protect Form" (lock) button on the Forms toolbar.

Name of Business

Must be a separate business unit or reporting unit of a business unit that is or will be registered with the State of Florida for unemployment compensation purposes.

IMPORTANT NOTE: This application must be filed and the incentive approved *prior* to making the decision to expand an existing Florida business unit or to locate a new business unit in Florida.

****Be sure to submit the General Project Overview and Local Support Resolution¹ following passage by the City / County****

1. DEFENSE CONTRACT INFORMATION

A. Choose which of the following best represents this project:

- New Department of Defense, Department of Homeland Security, or Space Flight Business contract (complete sections B and D)
- Consolidation of Department of Defense, Department of Homeland Security, or Space Flight Business contract(s) or subcontract(s) (complete sections C and D)

B. For acquisition of NEW contracts (if there are multiple contracts, list each separately and add additional rows if needed):

Contract Entity <small>(Military Branch or Business Name)</small>	RFP Number <small>(or Contract Number, if known)</small>	Brief Description of Contract	RFP Response Date (Final)	Expected Contract Commencement Date	Expected Contract Expiration Date

Add comments to the information in the table above, if needed:

C. For the CONSOLIDATION of existing contracts (if there are multiple contracts, list each separately and add additional rows if needed):

Contract Entity <small>(Military Branch or Business Name)</small>	Contract Number	Brief Description of Contract	Anticipated Follow-on Business (Y/N)	Contract Commencement Date	Contract Expiration Date

Add comments to the information in the table above, if needed:

D. For Department of Defense or Space Flight Business contracts, are these cost-plus or similar contracts?

- Yes (see below)

¹ Submit the resolution adopted by the local governing body recommending the applicant be approved as a QDSC Business unit and indicating the amount of local financial support that has been committed. Resolution should clearly indicate waivers requested and justification for such waivers.

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No or Not Applicable

If **Yes**, have the costs of relocation or retooling been included in the base as allowable costs?

Yes (if **Yes**, see the QDSC program information section at the end of this application and contact Enterprise Florida to discuss eligibility requirements)

No

2. PROJECT EMPLOYMENT AND WAGE COMMITMENTS

A. What is the total number of net new full-time equivalent Florida jobs created by the project at the business unit²? _____

B. For a CONSOLIDATION project, what will be the percent increase in employment resulting from this expansion? _____ %

C. Provide job creation and retention (if applicable) schedule to which you commit:
(Please limit job creation to no less than ten jobs in the first year and the phases to a maximum of three consecutive years unless extraordinary circumstances warrant consideration of additional phases).

Phase	Number of net new full-time equivalent Florida jobs <u>created</u>	Number of full-time equivalent Florida jobs <u>retained</u>	Date by which jobs will be implemented
I			12/31/
II			12/31/
III			12/31/
Total			

D. For the purposes of certification, agreement, and claim review, indicate the average wage and corresponding threshold (percentage) to which you commit:
Check the relevant box (only one) and fill in the first field (wage commitment) and second field (county, state, or MSA used).

\$_____, which is at least 115% of the average wage in _____.

\$_____, which is at least 150% of the average wage in _____.

\$_____, which is at least 200% of the average wage in _____.

3. DEFENSE OR SPACE RELATED ACTIVITIES

A. Provide the business unit's total gross receipts and gross receipts derived from defense or space flight business contracts or subcontracts in each of the preceding five years³:

Year	Total Gross Receipts (\$)	Gross Receipts from Defense or Space Flight Business Contracts or Subcontracts	Defense or Space Flight Business Contracts as a Percent (%) of Total

² The consolidation of a Department of Defense contract must result in a net increase of at least 25% in the number of jobs at the applicant's facilities in this state or the addition of at least 80 jobs at the applicant's facilities in this state.

³ A business unit of the applicant must have derived not less than 60 percent of its gross receipts in this state from Department of Defense or Space Flight Business contracts over the applicant's last fiscal year, and must have derived not less than an average of 60 percent of its gross receipts in this state from Department of Defense or Space Flight Business contracts over the 5 years preceding the date an application is submitted pursuant to this section.

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	\$	\$	%
	\$	\$	%
	\$	\$	%
	\$	\$	%
	\$	\$	%

B. Provide a statement concerning the need for tax refunds and the proposed uses of the refunds:

C. Provide a statement concerning the dependence of the local community upon the defense or space industry:

4. LOCAL FINANCIAL SUPPORT

A. Identify the local government(s) anticipated to provide local financial support⁴:

B. Indicate the date(s) the QDSC support resolution(s) is / are anticipated to be passed by the local government:

⁴ The total QDSC award may not exceed five times the local financial support provided by the community. If the community has requested a local financial support waiver or the support is provided in the form of ad valorem tax abatement, the QDSC award will be reduced by this amount.

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5. SIGNATURES

Signature of Individual Completing this Attachment
(if different from General Project Overview)

Date

Address (if different)

Phone Number (if different)

Signature (Authorized Company Officer) REQUIRED

Date

Name and Title of Authorized Officer

6. KEY QDSC PROGRAM INFORMATION

- The QDSC award is tied to specific Department of Defense, Department of Homeland Security, or Space Flight Business contracts and/or subcontracts.
- The tax refund claim form will be due by January 31st each year for the number of jobs on December 31st of the previous calendar year. Tax refunds paid per state fiscal year (July 1 – June 30) may not exceed 25 percent of the total tax refund award associated with the phase(s) scheduled.
- The QDSC award amount is based on the average wage of all new and retained jobs, as indicated in 2D (\$3,000 per job for 115%; \$4,000 per job for 150%; and \$5,000 per job for 200%). The base award increases to \$6,000 per job if the project is located in a Rural county or an Enterprise Zone.
- The QDSC award may not exceed five times the local financial support paid by the community.
- If in any year the company does not achieve the job creation schedule outlined in item 2C, but achieves at least 80% of the required net new jobs, the company will receive a pro-rated refund less a 5% penalty of the scheduled award amount for that year. If job creation falls below 80% of the required jobs, the company will not receive a refund and will be terminated from the program.
- The Department of Defense contract or the space flight business contract cannot allow the business to include the costs of relocation or retooling in its base as allowable costs under a cost-plus, or similar, contract.
- A qualified defense contractor business that fraudulently claims a refund under 288.1045(2)(g), *Florida Statutes*:
 - Is liable for repayment of the amount of the refund to the account, plus a mandatory penalty in the amount of 200 percent of the tax refund which shall be deposited into the General Revenue Fund.
 - Commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.
- Qualified Defense Contractor and Space Flight Business Tax Refund: [Section 288.1045, Florida Statutes](#).