



# MISSOURI DATA CENTER SALES TAX EXEMPTION

AUTHORIZATION: 144.810 RSMo

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## Verification of Eligibility Thresholds

**Mail all claims for tax exemptions and all related inquiries to:**

Missouri Department of Economic Development, BCS, Business & Community Finance  
301 W. High Street, Room 770, P.O. Box 118, Jefferson City, MO 65102-0118

Phone: 573-751-4539 Fax: 573-522-4322

Website: [www.ded.mo.gov/moworks](http://www.ded.mo.gov/moworks) E-mail: [dedfin@ded.mo.gov](mailto:dedfin@ded.mo.gov)

*Revised October 2015*



**DATA STORAGE CENTERS**  
**Sales / Use Tax Exemption**  
**Request for Verification of Eligibility Thresholds**

**1. Applicant Structure**

<input type="checkbox"/> Single Taxpayer (will be both the constructing and operating taxpayer)	<input type="checkbox"/> Separate Taxpayers (one constructing taxpayer and one operating taxpayer)	<input type="checkbox"/> Separate Taxpayers (multiple constructing taxpayers and/or multiple operating taxpayers)
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**2. Applicant Information (Add additional sheets if necessary)**

Project Taxpayer Name	FEIN #	MO Tax I.D. #	Project Name		
Taxpayer Address		City	State	Zip	
Email of Taxpayer		Contact Number		NAICS Code	
Address of Project Facility		City	County	Zip	
Is there more than one Taxpayer seeking the exemption of sales & use taxes for this Project? (If YES, list all below)					<input type="checkbox"/> YES <input type="checkbox"/> NO

**Additional Taxpayer(s) Information (Add additional sheets if necessary)**

Taxpayer Name (2)	FEIN #	MO Tax ID #	<input type="checkbox"/> Constructing	<input type="checkbox"/> Operating
Mailing Address		City	State	Zip

Taxpayer Name (3)	FEIN #	MO Tax ID #	<input type="checkbox"/> Constructing	<input type="checkbox"/> Operating
Mailing Address	City	State	Zip	<input type="checkbox"/> Constructing <input type="checkbox"/> Operating

**3. Contact Person (if different than Project Taxpayer) – Complete DOR Form 2827**

Contact Person	Contact Number	Email		
Mailing Address	City	State	Zip	<input type="checkbox"/> Constructing <input type="checkbox"/> Operating

**4. Project Information**

What type of Project facility is this?	<input type="checkbox"/> New	<input type="checkbox"/> Expanded	<input type="checkbox"/> Replacement	Date of Conditional Approval
Total Refund Requested	\$	Refund Period (Beginning and Ending Dates for which refund is requested)?		Beginning    End
Date construction/expansion began?		Date Facility became operational?		

**5. Summary of All Investment since the project started or 08/28/2015 whichever is later. (Only those investment made within 12 month of Conditional Approval for Existing Facilities and 36 months of Conditional Approval for New Facilities will be used to meet Program thresholds). Add additional sheets if necessary.**

Taxpayer Name	Total Construction	Total Machinery	Total Equipment	Total Utilities
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
<b>Total New Investment</b>	\$			

**6. Summary of Employment**

<b>Total # of New Jobs Created</b> (within 24 months of Conditional Approval for Existing Facilities and 36 months for New Facilities)		<b>Average Wage of New Jobs Created</b>	\$
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## 8. CERTIFICATION

I, the undersigned, acting on behalf of the Company named below, hereby certify and agree to the following:

1. The information submitted by the Company to DED in connection with the Project is true and correct and such information is consistent with documents provided to lenders, other government programs, or investors. The Company hereby authorizes DED to verify such information from any source;
2. The Company, contact person(s), owners, or signors identified in the application (Please mark appropriate box. If you mark "Have" or "Are", please provide an explanation on another sheet of paper):
  - a) Have Have not--committed a felony, is currently under indictment for a felony, or is currently on parole or probation;
  - b) Are Are not--delinquent with respect to any non-protested federal, state or local taxes or fees;
  - c) Have Have not--filed (or is about to file) for bankruptcy, unless otherwise disclosed to DED; or
  - d) Have Have not--failed to fulfill any material obligation under any other state or federal program;
3. There are no pending or threatened liens, judgments, or material litigation against the Company or any person identified on the application which is likely to have a material impact on the Company's viability;
4. Neither the operations of the Project itself nor the receipt of incentives for the Project would violate any existing agreement;
5. The Company has obtained or is capable of obtaining all necessary federal, state and local permits and licenses for the Project;
6. 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.
7. I certify that the 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 the Department of Economic Development 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.
8. I certify that the Applicant shall include in any contract it enters with a subcontractor in connection with the activities that qualify applicant for the program, an affirmative statement from the subcontractor that such subcontractor is not knowingly in violation of Section 285.530.1, RSMo, and shall not be in violation during the length of the contract. In addition the Applicant will receive a sworn affidavit from the subcontractor under the penalty of perjury, attesting that the subcontractor's employees are lawfully present in the United States. I certify that the Applicant will maintain and provide the Department of Economic Development and Department of Revenue access to documentation demonstrating compliance with this requirement.
9. I understand that, pursuant to section 285.530.5, RSMo, a general contractor or subcontractor of any tier shall not be liable under section 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 maybe subject to penalties pursuant to Sections 135.815, 285.025, and 285.535, RSMo.
11. I understand that if the applicant is found to have employed an unauthorized alien in Missouri and did not, for that employee, examine the document(s) required by federal law, the applicant shall be ineligible for any state-administered or subsidized tax credit, tax abatement or loan for a period of five years following any such finding.
12. I attest that I have read and understand the Data Storage Center Program guidelines.
13. I hereby agree to allow representatives of the Department of Economic Development (DED), Department of Revenue, or either of their designated representatives, access to the property and applicable records as may be necessary for the administration of this program.
14. I certify under penalties of perjury that the above statements and information contained in the application and attachments are complete, true, and correct to the best of my knowledge and belief.

I certify that I am a Corporate Officer/Member of the Applicant and have the proper authority to execute this document on behalf of the Applicant and that I am authorized to make the statement of affirmation contained herein. I also realize that failure to disclose material information regarding the Applicant, any owners or individuals engaged in the management of the Applicant, or other facts may result in criminal prosecution.

Applicant Signature	Print Name	Title	Date
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STATE OF \_\_\_\_\_ )

ss.

COUNTY OF \_\_\_\_\_ )

On this \_\_\_\_ day of \_\_\_\_\_ in the year 20\_\_\_\_ before me, \_\_\_\_\_, a Notary Public in and for said state, personally appeared \_\_\_\_\_ [name of Corporate Officer / Member), \_\_\_\_\_ [Official Title], \_\_\_\_\_ [Name of Corporation / Limited Liability Corporation], known to me to be the person who executed the within Agreement in behalf of said company and acknowledged to me that he or she executed the same for the purposes therein stated.

\_\_\_\_\_ Notary Public

\_\_\_\_\_ My commission expires

**ATTACHMENTS FOR DATA CENTER  
VERIFICATION OF ELIGIBILITY THRESHOLD**

Check Box	REQUIRED ATTACHMENTS													
<input type="radio"/>	<b>Tax Clearance</b> – Each Constructing and Operating Taxpayer needs to submit MO-943 to the Department of Revenue.													
<input type="radio"/>	<b>List of Employees</b> - A list of current employees including the following columns: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="background-color: #d9ead3;">Employee Name</th> <th style="background-color: #d9ead3;">Employee Number</th> <th style="background-color: #d9ead3;">Date of Hire</th> <th style="background-color: #d9ead3;">Date of Term</th> <th style="background-color: #d9ead3;">Job Title</th> <th style="background-color: #d9ead3;">Annualized Salary</th> <th style="background-color: #d9ead3;">Full-time or Part-time</th> <th style="background-color: #d9ead3;">Transferred* (Yes or No)</th> </tr> </thead> </table> <p><b>*Transferred: If employee transferred from another facility.</b></p>	Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)					
Employee Name	Employee Number	Date of Hire	Date of Term	Job Title	Annualized Salary	Full-time or Part-time	Transferred* (Yes or No)							
<input type="radio"/>	<b>Investment and Sales/Use Tax Documentation</b> – The applicant must provide a list of purchases, copies of invoices, and copies of proof of payment. The list of purchases must be in Excel format and include the following columns: <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="background-color: #d9ead3;">Item</th> <th style="background-color: #d9ead3;">Purpose</th> <th style="background-color: #d9ead3;">Category*</th> <th style="background-color: #d9ead3;">Invoice Date</th> <th style="background-color: #d9ead3;">Invoice Number</th> <th style="background-color: #d9ead3;">Price</th> <th style="background-color: #d9ead3;">Sales Tax</th> <th style="background-color: #d9ead3;">Seller Name</th> <th style="background-color: #d9ead3;">Seller Address</th> <th style="background-color: #d9ead3;">Seller MO Tax ID</th> <th style="background-color: #d9ead3;">Seller FEIN</th> <th style="background-color: #d9ead3;">Seller Phone Number</th> <th style="background-color: #d9ead3;">Seller Email</th> </tr> </thead> </table> <p><b>*Item Categories:</b> Construction, Machinery, Equipment, or Utilities).</p>	Item	Purpose	Category*	Invoice Date	Invoice Number	Price	Sales Tax	Seller Name	Seller Address	Seller MO Tax ID	Seller FEIN	Seller Phone Number	Seller Email
Item	Purpose	Category*	Invoice Date	Invoice Number	Price	Sales Tax	Seller Name	Seller Address	Seller MO Tax ID	Seller FEIN	Seller Phone Number	Seller Email		
<input type="radio"/>	<b>DOR Form 5378</b> – The applicant must submit a DOR Form 5378 if a refund claim is in excess of \$100,000.													
<input type="radio"/>	<b>DOR Form 2827</b> – The applicant must submit a DOR Form 2827 if DOR needs to talk to a third party regarding the applicants refund claim or tax exemption certificate .													

**Please Note:** The State will issue an annual exemption certificate for each subsequent year of the benefit period. Allocated exemptions must be used in the year allotted and may not be rolled over into a subsequent year. To be eligible for a refund or exemption, a purchase must be made by a constructing or operating taxpayer identified in the Notice of Intent and Cooperation Agreement. Purchases made by a party not identified in the Notice of Intent and Cooperation Agreement and reimbursed by the applicant are NOT eligible for a tax exemption. The tax exemption certificates are NOT transferrable and the taxpayer cannot receive a refund or exemption which exceeds the taxpayer’s liability.

**Annual Reporting Requirements and Penalty Provisions**

- All tax exemption recipients must be familiar with the annual reporting requirements and penalties for non-compliance established under the Data Center Sales Tax Exemption Program Agreement. The responsibility for compliance falls with the tax exemption recipient.
- Recipients of tax refunds and exemption certificates are required to submit an Annual Report each year due March 31<sup>st</sup> for the preceding calendar year verifying the full performance of the activities outlined in the Notice of Intent and Project Plan. You may contact (573) 751-4539 (Business and Community Finance) with any questions.

**NOTE: Failure to report within the deadline will result in the forfeiture of the tax exemption certificate and the Taxpayer shall be responsible, upon 30 days written notice, to reimburse the State what the Taxpayer received in exemptions and/or refunds.**