

**Missouri Agricultural and Small Business Development Authority
AGRICULTURAL PRODUCT UTILIZATION CONTRIBUTOR TAX CREDIT
REQUEST FOR TRANSFER**

**MISSOURI FORM
T
Chapter 348.414 RSMo
Page 1 of 2**

IMPORTANT: A separate Form T must be submitted for each tax credit voucher being requested.

PLEASE TYPE OR PRINT

SECTION 1: Information on the current certificate holder.

Date: _____

Name of Taxpayer: _____

Address: _____
STREET/P.O. BOX

CITY STATE ZIP CODE

Spokesperson: _____ Telephone: _____
NAME AND TITLE

F.E.I.N. OR S.S.N: _____ MO Tax I.D.: _____

Approved Tax Credit Number & Benefit Number: _____

Amount of Unclaimed Tax Credit to be transferred: \$ _____

Date of contribution or effective date of transfer: _____
MONTH/DAY/YEAR

- Tax Certificate Holder:
- | | |
|--|--|
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Partnership |
| <input type="checkbox"/> Trust | <input type="checkbox"/> S-Corporation |
| <input type="checkbox"/> Individual proprietorship | <input type="checkbox"/> Individual |
| <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Limited Liability Partnership |
| <input type="checkbox"/> Other _____ | |

PLEASE DESCRIBE

NOTE: If the taxpayer is a Trust, Partnership, Limited Liability Company or S-Corporation, attach a separate sheet to this form and identify the names, social security numbers, and proportionate share of ownership of each beneficiary, partner, or shareholder. The aggregate proportionate shares or percent of total ownership may not exceed 100%.

**RETURN
COMPLETED
FORM AND
\$50 FEE TO:**

**Missouri Agricultural and Small Business Development Authority
P.O. Box 630
Jefferson City, Missouri 65102-0630
(573) 751-2129**

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AGRICULTURAL PRODUCT UTILIZATION CONTRIBUTOR TAX CREDIT
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SECTION 2: Information on the transfer and assignee(s).

Name of Assignee: _____

Address of Assignee: _____
STREET/P.O. BOX

CITY STATE ZIP CODE

Taxpayer: Corporation Partnership Individual S-Corporation Individual proprietorship
 Trust Limited Liability Company Limited Liability Partnership
 Other _____
PLEASE DESCRIBE

Assignee Tax Year: _____ to _____ Phone Number: _____

F.E.I.N. or S.S. N.: _____ Missouri Tax I.D.: _____

Total Amount of Credit to be Transferred: \$ _____

<u>Amount of Credit Sold</u>	<u>Sale Price</u>
\$ _____	\$ _____
\$ _____	\$ _____
\$ _____	\$ _____
Total: \$ _____	

Note: Total must be equal to the "Total Amount of Credit to be Transferred" from above. Use a separate sheet if necessary.

The taxpayer acquiring credits (the assignee), may use the acquired credits to offset up to 100% of the tax liabilities otherwise imposed by chapter 143, RSMo, excluding withholding tax imposed by sections 143.191 to 143.265, RSMo, chapter 147, RSMo, or chapter 148, RSMo.

NOTE: If the taxpayer is a Trust, Partnership, Limited Liability Company or S-Corporation, attach a separate sheet to this form and identify the names, social security numbers, and proportionate share of ownership of each beneficiary, partner, or shareholder. The aggregate proportionate shares or percent of total ownership may not exceed 100%.

Under penalties of perjury, we declare that we have examined this form, and to the best of our knowledge and belief, it is true, correct and complete. We do hereby affix our signatures on this _____ day of _____, _____.

Subscribed and affirmed before me this _____ day of _____

ASSIGNOR ASSIGNOR NOTARY My commission expires: _____

Subscribed and affirmed before me this _____ day of _____

ASSIGNEE ASSIGNEE NOTARY My commission expires: _____

Note: The following immigration/citizenship documentation is only necessary for the purchaser/assignee, NOT the seller of the tax credit.

Additional Documentation

Recent changes to Missouri's immigration law requires that applicants for any state administered benefit provide certification and evidence of legal residence and those that employ others must also provide certification and evidence that your employees' legal status is verified.

You must provide a copy of your valid Missouri Driver's license with this application. For transfer you must provide one of the following documents listed below:

- U.S. Birth Certificate (certified with embossed or raised seal issued by state or local government)
- U.S. Passport (valid)
- Certificate of Citizenship
- Certificate of Naturalization
- Certificate of Birth Abroad
- Any other document issued by the federal government affirming legal presence in the U.S.

Additional Instructions:

All Applicants:

All applicants must fill out BOTH sections of the Certification of Citizenship/ Immigration Status and Employer Status document. You do NOT have to complete the Affidavit of Authorized Workers section and you do NOT have to enroll in E-verify if you have no employees.

If you have employees:

If you employ workers with your business you must indicate that you do on the Employer Status Section and complete the Affidavit of Authorized Workers. You also must enroll in the federal worker authorization program, E- Verify and send in a copy of the MOU you received when enrolling with this application. You can enroll by visiting www.dhs.gov/e-verify. E- Verify is a free service provided by the US Department of Homeland Security.

Checklist: Please use this checklist to ensure a complete application.

All Applicants:

- MO Driver's License (or other document listed above)
- Signed Certification or Citizenship/ Employer Status
(Both Section completed and signed)
- Completed Missouri From T
- \$50 Transfer Fee made payable to MASBDA

Applicants with Employees:

- Affidavit of Authorized Workers
- Executed MOU from E- Verify

Certification of Citizenship/ Immigration Status

By affixing my (our) signature below, I (we) hereby certify, subject to penalties of perjury, I am the applicant or an authorized representative of the applicant and as such am authorized to make the following affirmation:

I am a United States Citizen or have been granted lawful permanent residence* of the United States. I understand that I am required by state law to provide proof of my citizenship, residency, and identity in order to apply for any state programs.

_____ Signature	_____ Title	_____ Date
_____ Signature	_____ Title	_____ Date

*Pursuant to 208.009.3 RSMo, all applicants are required to provide proof of citizenship, identity, and residency at the time of applying for any state administered benefits. **You must provide a copy of your valid Missouri driver's license with this application.** If you do not have or cannot provide this, please see "Additional Documentation" for allowed alternatives.

Employer Status

By affixing my (our) signature below, I (we) hereby certify, subject to penalties of perjury, I am the applicant or an authorized representative of the applicant and as such am authorized to make the following affirmation:

(Please select the statement that applies)

Do you have employees or subcontractors in connection with this application in the state of Missouri?

_____ **NO**

_____ **YES** (If yes, you must complete the attached Affidavit of Authorized workers, along with enrolling in the federal worker authorization program and enclose evidence of such enrollment)

_____ Signature	_____ Title	_____ Date
_____ Signature	_____ Title	_____ Date

Affidavit of Authorized Workers

BEFORE ME, the undersigned Notary, _____, on this _____ day of _____, 20____, personally appeared _____, known to me to be a credible person and of lawful age, who being by me first duly sworn, on _____ oath, deposes and says:

I certify that I am either the applicant or am an authorized representative of the applicant (please list name of applicant _____) and as such am authorized to make the statement of affirmation contained herein.

I (We) hereby certify, subject to penalties of law, that I(we) do not knowingly employ, hire for employment, or continue to employ any unauthorized alien to perform work in the state of Missouri and further certify I have and will continue to comply with federal law (8 U.S.C., 1324a) which requires the examination of an appropriate document or documents to verify that each individual is not an unauthorized alien.

I further certify that I (the applicant) am enrolled in a federal work authorization program and actively verify the work authorization status of all those hired and currently employed by me, my business, and/or any other business entity which I have hiring or management authority.

I understand that as a condition to participate in this program administered by a political subdivision of the State of Missouri I (the applicant) must provide documentation to certify my enrollment and participation in the federal work authorization program. **You must include a copy of the Memorandum of Understanding (MOU) you received when enrolling in e-verify.** To enroll visit www.dhs.gov/e-verify.

I certify that I (the applicant) shall include in any contract it enters with a subcontractor in connection with the activities that qualify the applicant for this 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 MASBDA access to documentation demonstrating compliance with this requirement.

I understand that if the applicant is found to have employed an unauthorized alien, the applicant may be subject to penalties pursuant to law, including Sections 135.815, 285.025, and 285.535, RSMo.

_____ Print Name	_____ Signature	_____ Title
_____ Print Name	_____ Signature	_____ Title

State of Missouri
County of _____

Subscribed and sworn to before me, this _____ day of _____, 20____.

[Notary Seal:]

[signature of Notary]

_____ My commission expires: _____, 20____.

[typed name of Notary]
NOTARY PUBLIC