

**MISSOURI AGRICULTURAL AND SMALL BUSINESS
DEVELOPMENT AUTHORITY (MASBDA)**

QUALIFIED BEEF TAX CREDIT PROGRAM

**Guidelines and Procedures
Section 1**

Legal Authorization: **Chapter 135.679 RSMo.**

A. PURPOSE OF THE PROGRAM

Provide Missouri beef cattle farmers with an economic incentive to background and/or finish Missouri born and raised qualified beef cattle in this state.

B. DEFINITIONS

1. **“Agricultural property” means:** any real and personal property, including, but not limited to buildings, structures, improvements, equipment, and livestock, that is used in or is to be used in this state by residents of this state for:
 - a. The operation of a farm or ranch; and
 - b. Grazing, feeding, or the care of livestock.
2. **“Baseline number” means:** the average number of animals finished for the past two years; used for the purpose of calculating a qualifying increase in numbers of finished animals.
3. **“Baseline weight” means:** the average weight, in the immediate past two (2) years, of all beef animals sold that are thirty (30) months of age or younger, categorized by sex. Except that a qualified sale or subsequent qualified sale to a harvest facility shall not be considered when calculating the baseline weight. The baseline weight, once established, will be effective for a period of three (3) years.
4. **“Modified baseline weight” is:** weight set by MASBDA. The modified baseline weight shall be established by MASBDA on a regional basis based on beef animal sales reported by the Missouri Department of Agriculture Market News. These numbers are separated into two categories based off sex of the cattle, steers and heifers, and based off weights of 599 lbs or less or 600 lbs or more. This number is used when MASBDA is required to set the weight for calculation of a tax credit.
5. **“Qualifying beef animal” means:** any beef animal that is certified by the authority – an animal whose primary purpose is for the production of beef including dairy breed male calves, excluding those animals specific for breeding purposes AND:

- a. that can be verified with written birth records (subject to audit) as being born in this state after August 28, 2008, AND:
 - b. certified subject to penalty of perjury that the qualified beef animal was also raised and backgrounded in this state by the Missouri taxpayer; or
 - c. certified subject to penalty of perjury that the qualified beef animal was also raised, backgrounded, and finished in this state by the Missouri taxpayer;
 - “Raised” means from the time of birth until weaned.
 - “Backgrounded” means any additional weight at the time of the first qualifying sale, before being finished, so long as the additional weight is one hundred (100) pounds or greater than the established baseline or modified baseline weight.
 - “Finished” means the period from backgrounded to harvest.
 - d. No more than thirty months of age as verified by written birth records.
 - e. Qualified beef animals may be purchased versus home-raised provided they meet the requirements of the program.
6. **“Qualified sale” means:** the first time a beef animal is sold in this state after being backgrounded.
 7. **“Subsequent qualified sale” shall mean:** any sale after the first qualified sale so long as the weight is greater than the prior sale weight.

C. ELIGIBILITY QUALIFICATIONS – CATTLE FARMER
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1. Any taxpayer (individual or entity) who:
 - a. Is subject to the tax imposed in Chapter 143, RSMo (excluding withholding tax imposed by sections 143.191 to 143.265, RSMo), or the tax imposed in Chapter 147, RSMo;
 - b. In the case of an individual, is a resident of this state as verified by a 911 address or in the absence of a 911 system, a physical address; and
 - c. Owns or rents agricultural property and whose principal place of business is located in Missouri.

D. ELIGIBILITY QUALIFICATIONS – QUALIFIED BEEF ANIMAL
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1. Qualified beef animal must be age and source verified:
 - a. Beef animals must be traceable to live animal production records (subject to audit) showing the actual date of birth supported by the producers’ production practices and records and certified subject to penalty of perjury that the:
 - qualified beef animal was born in Missouri after August 28, 2008, and
 - qualified beef animal was also raised and backgrounded in Missouri, or
 - qualified beef animal was raised, backgrounded and finished in Missouri.
 - b. The records used to verify program requirements must be retained for a period of one (1) year past when the animal would have reached thirty (30) months of age.

E. PARTICIPATION

1. Cow/Calf Producers - Those who currently sell all calves at or shortly after weaning.

- a. The baseline weight will be established from the following documents:
 - Copies of ALL scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less, sold during the immediate past two (2) years by sex.

- b. In the event the qualifying beef animal producer has fewer than two (2) years of production, then the modified baseline weight shall be established by the available average weight in the immediate past years of all beef animals sold that are thirty (30) months of age or younger, categorized by sex, from the following documents:
 - Copies of ALL scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less, sold during the immediate past years by sex.

- c. In the event the qualifying beef animal producer has no previous production, then the modified baseline weight shall be established by MASBDA on a regional basis based on beef animal sales reported by the Missouri Department of Agriculture, Market News Service as follows:

The state is divided into eight areas –

<u>East Central</u>	<u>Northeast</u>	<u>Northwest</u>	<u>South Central</u>
Audrain	Adair	Andrew	Camden
Boone	Carroll	Atchison	Cole
Callaway	Clark	Buchanan	Crawford
Cooper	Grundy	Caldwell	Dent
Howard	Chariton	Clay	Franklin
Lincoln	Knox	Clinton	Gasconade
Moniteau	Lewis	Daviess	Jefferson
Montgomery	Linn	Dekalb	Maries
Morgan	Livingston	Gentry	Miller
Pike	Macon	Harrison	Osage
Ralls	Marion	Holt	Phelps
St. Charles	Mercer	Nodaway	Pulaski
Warren	Monroe	Platte	St.Louis
	Putnam	Ray	Washington
	Randolph	Worth	
	Schuyler		
	Scotland		
	Shelby		
	Sullivan		
<u>Southeast</u>	<u>Southern</u>	<u>Southwest</u>	<u>West Central</u>
Bollinger	Carter	Barry	Bates
Butler	Douglas	Barton	Benton
Cape Girardeau	Howell	Christian	Cass
Dunklin	Iron	Dade	Cedar
Madison	Oregon	Dallas	Henry
Mississippi	Ozark	Greene	Hickory
New Madrid	Reynolds	Jasper	Jackson
Pemiscot	Ripley	Laclede	Johnson
Perry	Shannon	Lawrence	Lafayette

Scott
St. Francois
Ste. Genevieve
Stoddard
Wayne

Texas

McDonald
Newton
Polk
Stone
Taney
Webster
Wright

Pettis
Saline
St. Clair
Vernon

- The modified baseline weight is based on the county/area of residence of the beef producer.
 - The baseline is a two (2) year average based on the following weight groups in each of the eight (8) areas based on the following weight groupings:
 - 200 lbs – 599 lbs
 - 600 lbs and up feeder cattle
- d. An applicant who is a cow-calf producer **AND** has not backgrounded or finished cattle have the opportunity to have all calves qualify as long as they meet the 100 pound minimum weight gain requirement. The tax credit will be calculated from the average weight of the calves sold for the past 2 years. Once that average base line weight is determined by MASBDA, the producer would have to add a minimum of 100 lbs of gain to the calves to qualify for any tax credit. The tax credit would then be calculated on either .10 cents per pound of gain on calves weighing 599 lbs or less or .25 cents per pound of gain on calves weighing 600 lbs or more.
- e. Tax Credits will be calculated as follows:
- Put on an additional 100 pounds or greater over your established baseline weight.
 - (Qualified sale weight minus baseline or modified baseline weight) multiplied by \$.10 per pound provided the finished sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing up to 599 lbs.
 - (Qualified sale weight minus baseline or modified baseline weight) multiplied by \$.25 per pound provided the finished sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing 600 lbs. or more.
 - In the event the qualifying beef animal producer has no previous production, the modified baseline weight shall be established by MASBDA on a regional basis based on beef animal sales reported by the Missouri Department of Agriculture Market News.

2. Current Backgrounders - Those who currently background some or all of the calves raised or those who purchase calves to background. Examples of these types of calves would be stockers and feeders. Stockers refers to weaned calves grazing pasture to enhance growth prior to finishing and slaughter; they are usually younger, weigh less and are of lower condition (finish) than “feeders.” Feeders refer to weaned calves grazing pasture and of sufficient weight and maturity to be placed on high-energy rations for finishing; they are generally older, weigh more, and carry more condition (finish) than stockers.

- a. The baseline weight will be established from the following documents:

- Copies of ALL scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less, sold during the immediate past two (2) years by sex.
- b. In the event the qualifying beef animal producer has fewer than two (2) years of production, then the baseline weight shall be established by the available average weight in the immediate past years of all beef animals sold that are thirty (30) months of age or younger, categorized by sex, from the following documents:
 - Copies of ALL scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less, sold during the immediate past years by sex.
- c. In the event the qualifying beef animal producer has no previous production, then the modified baseline weight shall be established by MASBDA on a regional basis based on beef animal sales reported by the Missouri Department of Agriculture, Market News. (See list above regarding your county's region)
- d. Tax credits will be calculated as follows:
 - Put on an additional 100 pounds or greater over your established baseline weight.
 - Most recent year number of beef animals sold multiplied by (qualified sale weight minus baseline or modified baseline weight) multiplied by \$.10 per pound provided the finished sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing up to 599 lbs.
 - Most recent year number of beef animals sold multiplied by (qualified sale weight minus baseline or modified baseline weight) multiplied by \$.25 per pound provided the finished sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing 600 lbs. or more.

3. Current Finishers - Those who currently finish some or all of the calves raised or purchase cattle to finish. The baseline weight will be established from the following documents:

- a. Copies of ALL scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less, sold during the immediate past two (2) years by sex.
- b. Immediate past two (2) years scale/sales receipts must be certified, subject to penalty of perjury, that the qualified beef animals were born, raised and finished in Missouri.
- c. Current qualified beef animal finishers may qualify for tax credits by increasing the number of animals that are finished based on:
- d. Modified baseline weight will be established by MASBDA on a regional basis of all backgrounded beef animal sales reported by the Missouri Department of Agriculture, Market News Service, as noted above.
- e. Baseline number will be established based on the immediate past two (2) years finished beef animals sold.
- f. In the event the qualifying beef animal producer has fewer than two (2) years of production, then the baseline number shall be established by the available average number in the immediate past years of all beef animals sold that are thirty (30) months of age or younger, categorized by sex.
- g. In the event the qualifying beef animal producer has no previous production, then the modified baseline weight shall be established by MASBDA on a regional basis based on beef animal sales reported by the Missouri Department of Agriculture, Market News.

h. Tax credits will be calculated as follows:

- (Most recent year number of beef animals sold minus baseline number) multiplied by (finished weight minus modified baseline weight) multiplied by \$.25 per pound provided the finished sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing 600 pounds or more.

4. Retained Ownership - In the event a qualified beef animal producer has retained ownership of the qualified beef animal through backgrounding and/or finishing out-of-state, the baseline weight shall be established by the average in-weight at the point of destination at the time of transfer out-of-state in the immediate past two (2) years of all beef animals that are thirty (30) months of age or younger, categorized by sex, provided the backgrounding and/or finishing is now completed in Missouri.

F. QUALIFICATION OF ELIGIBLE QUALIFIED BEEF ANIMAL PRODUCER

1. Application review: MASBDA will only review completed applications.
2. Any beef producer may submit a Qualified Beef Animal Tax Credits Eligibility (MO Form QBE) along with an application fee of one hundred dollars (\$100). Once qualified, the beef producer shall be considered qualified for the following three years.
3. Financial Statements for past two (2) years.

G. ISSUANCE OF THE TAX CREDITS

1. For all tax years beginning on or after January 1, 2009, but ending on or before December 31, 2021 a taxpayer shall be allowed a tax credit for the first qualifying sale and or a subsequent qualifying sale of all qualifying beef animals.
2. The tax credit amount shall be ten cents (\$.10) per pound or (\$.25) per pound and shall be calculated as follows:
 - a. The qualifying sale weight minus the baseline weight multiplied by \$.10 per pound provided the sale weight is one hundred (100) pounds or greater than the baseline or modified baseline weight for cattle weighing up to 599 pounds.
 - b. The qualifying sale weight minus the baseline or modified baseline weight multiplied by \$.25 per pound provided the sale weight is one hundred (100) pounds or greater than the baseline weight for cattle weighing 600 pounds or more.
 - c. MASBDA may waive no more than twenty-five percent (25%) of the required one hundred (100) pound gain. The waiver shall be made on an individual basis and based only on any disaster declaration by the U.S. Department of Agriculture.
3. The Form QBE must be submitted with a one hundred (\$100) dollar non-refundable application fee. Upon approval of the tax credit, an issuance fee of 3% must be submitted for each tax credit issued.
- 4. The tax credits will be issued on an as-received basis for the Qualified Beef Tax Credit Program and Meat Processing Facility Tax Credit Program until the total calendar year limit of \$2,000,000 is reached.**

Any qualified eligible beef producer not receiving an eligible tax credit will be placed on a waiting list. Their tax credit will be issued as credits become available.

5. Any tax credits not issued in any calendar year shall expire and shall not be issued in any subsequent years.

H. LIMITATIONS OF THE TAX CREDITS

1. A total of \$2,000,000 in tax credits are available per calendar year, subject to budgetary constraints, for the Qualified Beef Tax Credit Act (Chapter 135.679 RSMo) and the Meat Processing Facility Investment Tax Credit Act (Chapter 135.686 RSMo). Tax credits shall be issued on an as-received application basis until the calendar year limit is reached. Any credits not issued in any calendar year shall expire and shall not be issued in any subsequent year.
2. The total amount of tax credits that any taxpayer may claim shall not exceed \$15,000 per year and no taxpayer shall be allowed to claim tax credits from this program for more than three years.
3. Revocation or Repayment of Tax Credits: MASBDA may recapture, in full or part, the value of any credits issued to a qualified beef animal producer if any representation made by the applicant to MASBDA proves to have been false when made. Any qualified beef animal producer making a fraudulent claim shall be subject to penalties of perjury. Liability for repayment or recoupment of tax credits for any misrepresentation remains with the original tax credit owner.
4. The amount of tax credit claimed shall not exceed the amount of the taxpayer's state tax liability due under Chapters 143 and 147 RSMo, excluding withholding tax imposed by section 143.191 to 143.265 RSMo, for the tax year for which the credit is claimed. The tax credit is not refundable.
5. The tax credit shall be claimed in the tax year in which the qualifying sale of the qualifying beef animal occurred. Any amount that cannot be used may be carried forward to any of the taxpayer's four (4) subsequent tax years.
6. Tax credits may be assigned, transferred, sold or otherwise conveyed by submitting Form QBT and \$50 tax credit transfer fee. If a tax credit is assigned, transferred, sold or otherwise conveyed, a notarized endorsement shall be filed with MASBDA specifying the name and address of the new owner, in which case the new owner shall have the same rights in the tax credits as the original owner.

I. RECORDS, AUDIT, AND ACCOUNTABILITY

1. The Authority is authorized by Section 135.679 RSMo, to keep the information provided under this section confidential and shared with no one except state and federal animal health officials, and shall not be disclosed except by court order, subpoena or as otherwise provided by law.

2. Audit: The Authority reserves the right to audit any approved qualified beef producer's production records to ensure compliance with program requirements.
3. Records maintenance: The qualified beef producers must retain all documentation related to the birth, raising, backgrounding, and finishing for a period of one (1) year past when the qualified beef animal would have reached thirty (30) months of age.
4. The immediate past two (2) years scale/sales receipts must be certified, subject to penalty of perjury, that the qualified beef animals were born and raised in Missouri.
5. Additional Information: The Authority reserves the right to request additional information from the qualified beef animal producer to document or clarify items submitted in the application.
6. Tax Credit Accountability Act: A recipient (eligible producer member) of an agricultural tax credit shall annually, for a period of three years following issuance of tax credits, provide to the Missouri Agricultural and Small Business Development Authority information confirming:
 - a. type of agricultural commodity,
 - b. amount of investment,
 - c. type of equipment purchased, and
 - d. name and description of the facility
 - e. actual number of permanent full-time, permanent part-time, and seasonal part-time for each month of the preceding twelve (12) month period.
7. The reporting requirements established in this section shall be due annually on June 30th of each year. No person or entity shall be required to make an annual report until at least one year after the credit issuance date.
8. After credits have been issued, any failure to meet the annual reporting requirements established in section 135.805 or any determination of fraud in the application process shall result in penalties as follows:
 - a. Failure to report for more than six months but less than one year shall result in a penalty equal to two percent of the value of the credits issued for each month of delinquency during such time period;
 - b. Failure to report for more than one year shall result in a penalty equal to ten percent of the value of the credits issued for each month of delinquency during such time period up to one hundred percent of the value of the credit issued is assessed by way of penalty;
 - c. Fraud in the application process shall result in a penalty equal to one hundred percent of the credits issued. No taxpayer shall be deemed to have committed fraud in the application process for any credit unless such conclusion has been reached by a court of competent jurisdiction or the administrative hearing commission.
9. Penalties shall remain the liability of the person or entity obligated to complete the annual reporting, without regard to any transfer of the credits.

J. SUBMISSION OF INFORMATION

For further information regarding this and other financing sources contact:

Missouri Agricultural and Small Business Development Authority

P.O. Box 630

Jefferson City, MO 65102-0630

Telephone: (573) 751-2129

Fax: (573) 522-2416

E-mail: masbda@mda.mo.gov

Web site: agriculture.mo.gov



Missouri Agricultural and Small Business Development Authority

Qualified Beef Producers Eligibility Application

MISSOURI FORM
QBE
 Chapter 135.679 RSMo

Please Type or Print			
SECTION 1		QUALIFIED BEEF PRODUCER INFORMATION	
NAME OF QUALIFIED BEEF PRODUCER		CONTACT NAME	
911 ADDRESS		MAILING ADDRESS (IF NOT THE SAME AS 911 ADDRESS)	
CITY		STATE	ZIP CODE
TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
BUSINESS FEDERAL IDENTIFICATION NUMBER/SOCIAL SECURITY NUMBER	COUNTY	STATE SENATORIAL DISTRICT	STATE REPRESENTATIVE DISTRICT
PRODUCER IS: <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> PARTNERSHIP <input type="checkbox"/> S-CORPORATION <input type="checkbox"/> CORPORATION <input type="checkbox"/> TRUST <input type="checkbox"/> LIMITED LIABILITY COMPANY			
<u>If member is a Partnership, S-Corporation, Trust, or Limited Liability Company, identify the names, social security numbers, federal employer identification numbers and proportionate share of ownership of each beneficiary, partner or shareholder below. Aggregate proportionate shares or percent of ownership may not exceed 100%.</u>			
<hr style="border: 0; border-top: 1px solid black;"/>			
JOBS CREATED: Please list below the number of estimated new full-time permanent, part-time permanent and construction jobs projected to be created due to this project.			
Full-time permanent _____ Part-time permanent _____ Construction jobs _____			
SECTION 2		BASELINE WEIGHT:	
<u>BASELINE WEIGHT means:</u> The average weight, for the immediate past two years, of all beef animals sold that are thirty months of age or younger, categorized by sex.			
1. In the event the qualifying beef animal producer has been in production fewer than two years, then the baseline weight shall be established by the available average weight in the immediate past years of all beef animals sold that are thirty months of age or younger, categorized by sex.			
2. In the event the qualifying beef animal producer has no previous production, then the modified baseline weight shall be established by MASBDA on a regional basis based on livestock sales reported by Missouri Department of Agriculture, Market News Service.			
3. In the event a qualified beef animal producer has retained ownership of the qualified beef animal through backgrounding and/or finishing out-of-state then the baseline weight shall be established by the average weight at the time of transfer out-of-state in the immediate past two years of all beef animals that are thirty months of age or younger, categorized by sex, provided the backgrounding and/or finishing will now be completed in Missouri.			
<u>ELIGIBLE SUPPORTING DOCUMENT TO ESTABLISH BASELINE WEIGHT:</u>			
Copies of all scale tickets and/or sales receipts of all Qualified Beef Animals thirty months of age or less sold during the immediate past two (2) years by sex.			

SECTION 3**CERTIFICATION OF THE APPLICANT**

Pursuant to the "Guidelines and Procedures" document for the "Qualified Beef Tax Credit Program" issued by the Missouri Agricultural and Small Business Development Authority, the applicant (signing below) hereby certifies, subject to penalties of perjury, the following:

1. I have received and read the Program Guidelines and Procedures.
2. I am not (i) a commissioner or employee of the Missouri Agricultural and Small Business Development Authority, (ii) a member of the Missouri General Assembly, (iii) a state-wide elected official, (iv) a director of a state department, or (v) a spouse or dependent child of any of the above [either of] who has a substantial interest in the qualified beef producer entity shown in Section 1. Substantial interest is defined as ownership by the individual, the individual's spouse, or the individual's dependent children, whether singularly or collectively, of ten percent or more of the beef production operation.
3. I, the undersigned, to the best of my knowledge, information and belief declare that the information submitted is true, correct, and complete, and I hereby agree to comply with the requirements of the program as specified in the program guideline and procedures.

SECTION 4**ATTACHMENTS – Required attachments are detailed in the Program Guidelines and Procedures**

Checklist before you mail your application in check all that apply:

- \$100.00 application fee enclosed.
- All Trust, Partnership, S-Corporation, or Limited Liability Company Information included
(i.e.: Joe Doe SS#000-00-0000 50% owner; Jane Doe SS#000-00-0001 50% owner)
- I have enclosed copies all scale tickets and/or sale receipts for all Qualified Beef Animals thirty months of age or less sold during the immediate past two (2) years by sex OR
- I am a new producer with no previous production.
- I have enclosed financial statements for past two (2) years.

SECTION 5**SIGNATURE**

I certify that to the best of my knowledge, the information provided in this application is true, accurate and complete.

SIGNATURE OF APPLICANT	TITLE	DATE
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SUBMIT TO: **MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY**
PO BOX 630
JEFFERSON CITY, MO 65102-0630
TELEPHONE: (573) 751-2129



Missouri Agricultural and Small Business Development Authority
Qualified Beef Tax Credit Application

MISSOURI FORM
QB
 Chapter 135.679 RSMo

Please Type or Print

SECTION 1 QUALIFIED BEEF PRODUCER INFORMATION

QUALIFIED BEEF PRODUCER (QBP) #:		BUSINESS FEDERAL IDENTIFICATION NUMBER/SOCIAL SECURITY NUMBER	
NAME OF QUALIFIED BEEF PRODUCER		CONTACT NAME	
911 ADDRESS		MAILING ADDRESS (IF NOT THE SAME AS 911 ADDRESS)	
CITY	STATE	ZIP CODE	
TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS	
INDIVIDUAL OR BUSINESS TAX YEAR: ____ CALENDAR YEAR ____ FISCAL YEAR (BEGINNING DATE _____ ENDING DATE _____)			

SECTION 2 ATTACHMENTS – Required attachments for tax credit eligibility

SECTION 3 CERTIFICATION OF QUALIFIED BEEF PRODUCER

Pursuant to the “Guidelines and Procedures” document for the “Qualified Beef Tax Credit Program” issued by the Missouri Agricultural and Small Business Development Authority, the applicant (signing below) hereby certifies, subject to penalties of perjury, the following:

- I have received and read the Program Guidelines and Procedures.
- I am not (i) a commissioner or employee of the Missouri Agricultural and Small Business Development Authority, (ii) a member of the Missouri General Assembly, (iii) a state-wide elected official, (iv) a director of a state department, or (v) a spouse or dependent child of any of the above [either of] who has a substantial interest in the Qualified Beef Producers entity shown in Section 1. Substantial interest is defined as ownership by the individual, the individual’s spouse, or the individual’s dependent children, whether singularly or collectively, of ten percent or more of the beef production operation.
- I, the undersigned, to the best of my knowledge, information and belief declare that the information submitted is true, correct, and complete, and I hereby agree to comply with the requirements of the program as specified above.
- I certify that all the qualified beef animals shown on the scale and sales tickets were born, raised, backgrounded or finished in the state of Missouri. (Age and Source Certification)
- I certify that all the qualified beef animals shown on the scale and sales tickets are less than thirty (30) months of age.
- By participating in this tax credit program, did you create any new jobs?
 ____ NO ____ YES, if yes # of full-time permanent ____ # of part-time permanent ____ # of Construction jobs ____

SIGNATURE OF PRODUCER MEMBER	TITLE	DATE
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SECTION 4 Checklist before you mail your application in:

____ I have enclosed copies of all scale tickets and sale receipts for my Qualified Beef animals sold by sex for which tax credits are requested.
 ____ Completed and Notarized MASBDA Age and Source Certification form
 ____ Certification of Citizenship/Immigration Status form, Proof of Lawful Presence, and Affidavit of Authorized Workers (if you employ others)

RETURN COMPLETED FORM TO: MISSOURI AGRICULTURAL AND SMALL BUSINESS DEVELOPMENT AUTHORITY (MASBDA) P.O. BOX 630, 1616 MISSOURI BLVD JEFFERSON CITY, MO 65102-0630 TELEPHONE: (573) 751-2129	DATE RECEIVED IN OFFICE
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Missouri Agricultural and Small Business Development Authority
Qualified Beef Tax Credit Request for Transfer

MISSOURI FORM
QBT
 Chapter 135.679 RSMo

PLEASE TYPE OR PRINT

SECTION 1:

Information on the current tax credit certificate holder.

Date: _____
 Name of Holder: _____
 Address: _____
 STREET/P.O. BOX _____
 CITY STATE ZIP CODE _____

Contact person: _____ Telephone: () _____
 NAME AND TITLE

Federal Identification Number OR Social Security Number: _____
 Approved Tax Credit Number: _____

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

Date of transfer: _____
 MONTH/DAY/YEAR

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 _____, _____.

Seller: _____

Subscribed and affirmed before me this _____ day of _____, _____

 NOTARY My commission expires: _____

SECTION 2: Information on the transfer and assignee(s).

Name of Purchaser: _____

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

_____ CITY STATE ZIP CODE

Phone Number: (____) _____

Taxpayer: Corporation Partnership Individual S-Corporation Trust Limited Liability Company
 Other (please describe) _____

If member is a Partnership, S-Corporation, Trust, or Limited Liability Company, list the names, social security numbers, federal employer identification numbers and proportionate share of ownership of each beneficiary, partner or shareholder below. Aggregate proportionate shares or percent of ownership may not exceed 100%. Attach an additional sheet if necessary.

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

Total Amount of Credit to be Transferred: \$ _____

Amount of Credit Purchased

Sale Price

\$ _____

\$ _____

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.

Under penalty 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 _____,

Purchaser: _____

Subscribed and affirmed before me this _____ day of _____, _____

NOTARY

My commission expires: _____

**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**

Certification of Citizenship/ Immigration Status

By affixing my (our) signature below, I (we) hereby certify, subject to penalty 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" on page 2 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)

_____ I DO NOT employ others in an employer- employee relationship.

_____ I employ others in an employer- employee relationship. ***(If this statement is chosen you must also complete the Affidavit of Authorized Workers.)***

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

Additional Documentation

If a valid Missouri driver's license is not available for this verification, other items that can be provided are listed below. Please provide one or more of the following from each of the categories below.

Proof of Lawful Presence for U.S. Citizens*
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One of the following:

- 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

Proof of Identity

Provide Social Security Number, if one has been assigned; or If a Social Security Number has not been assigned, the applicant must present a letter from the Social Security Administration (SSA) regarding the status of the applicant's Social Security Number.

Proof of Name Change:

One of the following:

If the name on the document you present for proof of lawful presence does not match your current name, present **one** of the documents below showing your current name.

- U.S. Passport (valid)
- Social Security Card/Medicare Card
- Certified Marriage License
- Certified Divorce Decree
- Certified Court Order
- Certified Adoption Papers or Amended Birth Certificate

Proof of Residency (A Post Office Box will not be allowed as a resident address.)
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One of the following:

- Utility bill, most recent (phone, water, gas, electric, trash or sewer, etc.)
- Voter registration card, most recent
- Bank statement, most recent
- Government check, most recent
- Pay check, most recent
- Property tax receipt, most recent
- Housing rental contract of current residence
- Mortgage documents of current residence
- An official letter or document from another state or local government agency, not previously listed, which is on the agency's letterhead or contains the official seal of the issuing agency issued within the previous 30 days
- Letter or other documentation issued by the postmaster within the previous 30 days establishing residency
- Other government document that contains the name and address of the applicant issued within the previous 30 days

*For any other immigrant status, please call MASBDA for more information.

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 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. This documentation includes the Memorandum of Understanding (MOU) established with the USCIS Verification Division when enrolling in 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.

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

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

MASBDA

AGE AND SOURCE CERTIFICATION

I _____, certify, subject to audit and penalty of perjury, that all qualified beef animals included in the request for Qualified Beef Tax Credits;

- were born in Missouri,
- are 30 months or less of age, and
- were raised in Missouri.

If any of the qualified beef animals included in the request for Qualified Beef Tax Credits are finished animals then I further certify, subject to audit and penalty of perjury, that those animals:

- were born in Missouri,
- are 30 months or less of age,
- were raised in Missouri, and
- were finished in Missouri.

(signature)

(date)

(print name)

(title)

Notary

State of: _____

County of: _____

Subscribed and sworn to before me this _____ day of _____ in the year _____.

(SEAL)

Signature of Notary Public

My commission expires: _____

Submit to: Missouri Agricultural and Small Business Development Authority
P.O. Box 630
Jefferson City, MO 65102