



**Missouri Agricultural and Small Business Development Authority  
Urban Farm Investment Tax Credit Application**

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| <b>MISSOURI FORM<br/>UF</b><br>Chapter 135.1610 RSMo |
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**PLEASE TYPE OR PRINT - FOR INSTRUCTIONS ON HOW TO COMPLETE THE FORM, PLEASE REVIEW THE FINAL PAGE OF THIS APPLICATION PACKET**

**SECTION 1 - TAXPAYER/URBAN FARM INFORMATION**

|  |                            |   |  |
|--|----------------------------|---|--|
| NAME OF TAXPAYER/URBAN FARM  |                            | BUSINESS FEDERAL IDENTIFICATION NUMBER/SOCIAL SECURITY NUMBER |  |
| CONTACT NAME   |                            | COUNTY  |  |
| 911 ADDRESS  |                            | MAILING ADDRESS (IF NOT THE SAME AS 911 ADDRESS)              |  |
| CITY   | STATE                      | ZIP CODE  |  |
| TELEPHONE NUMBER   | CELL NUMBER                | E-MAIL ADDRESS  |  |
| INDIVIDUAL OR BUSINESS TAX YEAR<br><input type="checkbox"/> Calendar Year <input type="checkbox"/> Fiscal Year | NAICS/SIC CODE             | MISSOURI STATE REPRESENTATIVE DISTRICT #                      |  |
| BEGINNING DATE OF FISCAL YEAR  | ENDING DATE OF FISCAL YEAR | MISSOURI STATE SENATORIAL DISTRICT #                          |  |

TAXPAYER IS  
 Individual     Partnership     S-Corporation     Corporation     Trust     Limited Liability Company

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%.

| Name | Social Security Number | Federal Employer ID Number | Proportionate Share of Ownership |
|------|------------------------|----------------------------|----------------------------------|
|      |                        |                            |                                  |
|      |                        |                            |                                  |
|      |                        |                            |                                  |

I am an Urban Farm which incurred eligible expenses to establish or improve my farm. \_\_\_\_\_

**or**

I am a Taxpayer who made a monetary donation to an urban farm. \_\_\_\_\_

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 \_\_\_\_\_

**SECTION 2 - ATTACHMENTS**

Required attachments for tax credit eligibility

1. Qualified expense schedule with paid invoices and proof of payment by calendar year.
2. Documentation verifying donation (if the taxpayer donated monetary funds to the urban farm).

**SECTION 3****CERTIFICATION OF URBAN FARM**

Pursuant to the "Guidelines and Procedures" document for the "Urban Farm Investment 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 urban farm 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 urban farm.
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 above.
4. The Taxpayer listed on page 1 of the application (if applicable) made a donation to the urban farm and the donation was used for eligible expenses as described in the Program Guidelines and Procedures (please fill out information below if applicable).

Donation amount: \_\_\_\_\_ Date of Donation: \_\_\_\_\_ Anticipated use of funds: Seeds, seedlings, trees \_\_\_\_\_  
 by percentage Upgrades to utilities \_\_\_\_\_  
 Soil amendments \_\_\_\_\_  
 Farm improvements \_\_\_\_\_  
 Season extension equipment \_\_\_\_\_  
 Post-harvest storage/processing \_\_\_\_\_  
 Farm equipment \_\_\_\_\_

5. The urban farm must be located in Missouri.
  6. No expenses included in this application were incurred to grow medical marijuana, recreational marijuana, or industrial hemp.
  7. The agricultural food products produced at this urban farm are used solely (exclusive of any other use) for distribution to the public by sale or donation.
  8. The urban farm will retain all documentation relating to the program for at least seven years from the date of the issuance of tax credits, and will allow the Authority to audit such information within that seven-year period.
  9. The eligible urban farm agrees that Authority staff will be allowed to visit the farm on no less than an annual basis for three years following the first tax credit issuance and will provide to the Authority information relating to: 1) Expansion progress 2) Most recent financial information, and 3) Current number of employees.
  10. The urban farm agrees to annually, for a period of three years following tax credit issuance, provide to the Missouri Agricultural and Small Business Development Authority information confirming: (1) Sales or donation of agricultural products by type and quantity by pound; (2) Gross sales of the urban farm.
- I, the undersigned, declare that I have examined the application submitted to the Missouri Agricultural and Small Business Development Authority for the Urban Farm Investment Tax Credit Program, including accompanying exhibits, and to the best of my knowledge, information and belief, it is true, correct, and complete, and I hereby agree to comply with the requirements of the program as specified above.

|                    |                                |      |
|--------------------|--------------------------------|------|
| SIGNATURE          | TITLE                          | DATE |
| NAME OF URBAN FARM | ADDRESS                        |      |
| PHONE              | EMAIL                          |      |
| FEIN/SSN           | ENTITY TYPE<br>(see Section 1) |      |

## Section 4 – Qualified Expense Schedule

(to be completed if the tax credit applicant is an urban farm)

List all expenses for one calendar year. Breakdown expenses by categories listed below.

**Seeds, seedlings, and trees:**

**Upgrades to Utilities** (to include the cost of bringing utility service to the urban farm. Regular utility payments are not eligible):

**Soil amendments** (including compost, fertilizer, mulch, etc.)

**Farm improvements** (including irrigation, fencing, trellising, etc.):

**Season extension equipment** (includes: high tunnels, greenhouses, row covers, etc.):

**Post-Harvest storage/processing** (includes equipment necessary for washing produce, cooling or refrigeration equipment, etc.):

**Farm equipment** (includes planting equipment, harvest equipment, etc.)

\*\*\* Note: Please provide copies of all paid invoices and canceled checks, receipts of payment, and/or paid contracts for all expenses incurred in the tax year for which you are applying for the tax credit.

\*\*\* Note: Construction or expansion expenses paid for or reimbursed by state or federal funds are not considered eligible expenses for the Urban Farm Investment Tax Credit.

**SECTION 5 CERTIFICATION OF TAXPAYER (to be completed if the applicant is a Taxpayer who donated to an urban farm)**

Pursuant to the "Guidelines and Procedures" document for the "Urban Farm Investment 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 Taxpayer 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 Taxpayer.
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 above.
4. The taxpayer will retain all documentation relating to the program for at least seven years from the date of the grant of tax credits, and will allow the Authority to audit such information within that seven-year period.

I, the undersigned, declare that I have examined the application submitted to the Missouri Agricultural and Small Business Development Authority for the Urban Farm Investment Tax Credit Program, including accompanying exhibits, and to the best of my knowledge, information and belief, it is true, correct, and complete, and I hereby agree to comply with the requirements of the program as specified above.

|           |       |      |
|-----------|-------|------|
| SIGNATURE | TITLE | DATE |
|           |       |      |

**SECTION 6 Checklist prior to application submission:**

- \_\_\_\_\_ \$100.00 non-refundable application fee enclosed
- \_\_\_\_\_ All Trust, Partnership, S-Corporation, or Limited Liability Company Information included (i.e.: John Doe SS#000-00-0000 50% owner; Jane Doe SS#000-00-0001 50% owner)
- \_\_\_\_\_ Qualified Expense Schedule and copies of all paid invoices and proof of payment for each expense
- \_\_\_\_\_ Certification of Citizenship/Immigration Status form, Proof of Legal Residence, and Affidavit of Authorized Workers (if you employ others in connection with this application)

**RETURN COMPLETED FORM AND**  
**\$100 NON-REFUNDABLE APPLICATION FEE MADE PAYABLE TO "MASBDA":**  
 MISSOURI AGRICULTURAL AND SMALL BUSINESS  
 DEVELOPMENT AUTHORITY (MASBDA)  
 P.O. BOX 630, 1616 MISSOURI BLVD  
 JEFFERSON CITY, MO 65102-0630  
 TELEPHONE: (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" 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 in connection with this application.

\_\_\_\_\_ I employ others in an employer- employee relationship in connection with this application. (***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.*

|   |
|---|
| <b>Proof of Lawful Presence for U.S. Citizens*</b>  |
| <p><b>One of the following:</b></p> <ul style="list-style-type: none"><li>• U.S. Birth Certificate (certified with embossed or raised seal issued by state or local government)</li><li>• U.S. Passport (valid)</li><li>• Certificate of Citizenship</li><li>• Certificate of Naturalization</li><li>• Certificate of Birth Abroad</li></ul>  |
| <b>Proof of Identity</b>  |
| <p><input type="checkbox"/> 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.</p> <p><b>Proof of Name Change:</b><br/><b>One of the following:</b></p> <p>If the name on the document you present for proof of lawful presence does not match your current name, present <b>one</b> of the documents below showing your current name.</p> <ul style="list-style-type: none"><li>• U.S. Passport (valid)</li><li>• Social Security Card/Medicare Card</li><li>• Certified Marriage License</li><li>• Certified Divorce Decree</li><li>• Certified Court Order</li><li>• Certified Adoption Papers or Amended Birth Certificate</li></ul>   |
| <b>Proof of Residency (A Post Office Box will not be allowed as a resident address.)</b>  |
| <p><b>One of the following:</b></p> <ul style="list-style-type: none"><li>• Utility bill, most recent (phone, water, gas, electric, trash or sewer, etc.)</li><li>• Voter registration card, most recent</li><li>• Bank statement, most recent</li><li>• Government check, most recent</li><li>• Pay check, most recent</li><li>• Property tax receipt, most recent</li><li>• Housing rental contract of current residence</li><li>• Mortgage documents of current residence</li><li>• 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</li><li>• Letter or other documentation issued by the postmaster within the previous 30 days establishing residency</li><li>• Other government document that contains the name and address of the applicant issued within the previous 30 days</li></ul> |

\*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

# Urban Farm Investment Tax Credit Application Instructions

## Section 1 – Taxpayer/Urban Farm Information

- Complete the form using information for the tax credit applicant. If the applicant is an urban farm claiming a tax credit based on eligible expenses incurred in a calendar year, the urban farm’s information should be used.
- If the applicant is a “taxpayer” (individual, partnership, trust, LLC, etc.) who donated monetary funds to an urban farm, the taxpayer’s information should be used.
- Please select which applicant type is appropriate for this application.

## Section 2 – Attachments

- If the applicant is an urban farm, the application must be accompanied by invoices and proof of payment documenting eligible expenses.
- If the applicant is a donor, the application must be accompanied by documentation verifying the monetary donation (bank statement, canceled check, donation receipt, etc.).

## Section 3 – Certification of Urban Farm

- The urban farm should review the certifications and contact MASBDA with any questions.
- The urban farm must sign the application whether they are the tax credit applicant or if a donor is the applicant.
- If the tax credit applicant is a donor, the urban farm must include the donation amount, date of donation, and anticipated use of funds.

## Section 4 – Qualified Expense Schedule

- Only to be completed if the applicant is an urban farm.
- Documented expenses should be totaled by the appropriate categories.
- Invoices, receipts, and proof of payment for each expense listed must accompany the application.

## Section 5 – Certification of Taxpayer

- To be completed only if the applicant is a taxpayer who made a monetary donation to an urban farm.
- The urban farm who received the donation must also complete Section 3 – Certification of Urban Farm.

## Section 6 – Checklist

- Please contact MASBDA with any questions regarding the application.

## Certification of Citizenship and Employer Status

- To be completed by the tax credit applicant.
- If the applicant employs others in connection with the application, they must complete the Affidavit of Authorized Workers and include proof of enrollment in E-Verify.

MISSOURI AGRICULTURAL AND SMALL BUSINESS  
DEVELOPMENT AUTHORITY (MASBDA)  
TELEPHONE: (573) 751-2129  
EMAIL: [masbda@mda.mo.gov](mailto:masbda@mda.mo.gov)