Virginia Enterprise Zones

Residency-based Job Grant Instruction Manual

The Virginia Enterprise Zone Program

2006

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IMPORTANT NOTICE - SUNSET OF ENTERPRISE ZONE ACT

The Enterprise Zone Act of 1982 expired on July 1, 2005 and has been replaced by the Enterprise Zone Grant Act. The new Enterprise Zone Grant Program was established during the 2005 legislative session. Businesses that have already started qualifying for the residency-based Job Grants can finish out their incentive period provided they continue to meet the qualification requirements. The 2006 qualification year is the last year the residency-based Job Grants will be available for firms that have already started their three-year job grant qualification period.

Businesses that have not already started their three-year job grant qualification period are not eligible to apply for the residency-based job grants but may be eligible to apply for the new wage-based job creation grants. Businesses in their last residency-based job grant qualification period in 2005 cannot apply for an additional residency-based job grant qualification period in 2006. The 2006 qualification year is the last year this grant will be available to any firm.

To find out if your firm is eligible to apply for the new wage-based job creation grants, please refer to the Enterprise Zone Grant Instruction Manual dated fall 2006.

ABOUT THIS MANUAL

This manual provides instructions for qualifying for the Enterprise Zone residency-based Job Grants. In addition to this manual, a specific qualification form is required – Residency-based Job Grants (Form EZ-6J).

This manual provides information about the process to qualify for and claim residency-based job grants, as well as any limitations that might apply to their usage. Key definitions are provided at the end of the document and should be referred to when completing the qualification form.

Businesses that have not already started their three-year job grant qualification period are not eligible to apply for the residency-based job grants but may be eligible to apply for the new wage-based job creation grants. Businesses in their last residency-based job grant qualification period in 2005 cannot apply for an additional residency-based job grant qualification period in 2006. The 2006 qualification year is the last year this grant will be available to any firm.

To find out if your firm is eligible to apply for the new wage-based job creation grants, please refer to the Enterprise Zone Grant Instruction Manual dated fall 2006.

If you have any questions about qualifying for state incentives or other aspects of the program, or need forms please contact:

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Community Revitalization and Development Office
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ENTERPRISE ZONE JOB GRANTS QUALIFICATION PROCESS

State Fiscal Limitations on Residency-based Job Grants

The residency-based job grants, real property investment grant, and wage-based job creation grants are subject to an annual appropriation by the General Assembly. However, in the event that these grant requests exceed the Commonwealth's total annual grant allocation, qualified applicants are granted a *pro rata* amount by DHCD. Each qualified applicant will receive an equitable share of the grants.

Submittal Requirements

Firms must submit residency-based job grant applications to the Local Zone Administration office (see Appendix A) in the locality where the business is located no later than the close of business on March 31st of the calendar year following the year for which the job grants are being requested. If this due date falls on a weekend, applications are due on the first business day following the weekend. Applications delivered via the US Postal Service must be postmarked by March 31st. UPS and FedEx type delivery are considered hand delivery and must reach the local zone administration office by the close of business on March 31st.

Local Zone Administrators will review the application to verify zone residency and must either hand deliver or send by certified mail, return receipt requested, all applications to DHCD no later than 5 pm, April 30th of the calendar year following the year for which the job grants are being requested. UPS and FedEx type delivery are considered hand delivery and must reach DHCD by 5pm, April 30th. If the April 30th deadline falls on a weekend or holiday, the qualification forms are due the next business day.

DHCD reviews all applications for completeness and notifies business firms of any errors by June 1st. Business firms must respond to any unresolved issues by June 15th.

DHCD notifies firms of their qualification for residency-based job grants with a Certificate of Qualification by June 30th. A check for the grant amount will be sent from the Virginia Treasury Department within four weeks. The firm should keep the Certificate of Qualification for its records.

Late Submittals Not Accepted

Business firms cannot request residency-based job grants for previous grant years. For example, applications for 2005 residency-based job grants cannot be accepted after March 31, 2006. Local Zone Administrators cannot accept applications that are post-marked or hand delivered by the business firm after the close of business on March 31st. DHCD cannot accept applications post-marked or hand delivered by the Local Zone Administrator after 5 pm on April 30 unless the April 30th deadline falls on a weekend or holiday in which case the forms are due the next business day and any forms submitted after that date cannot be accepted. Applications that are submitted late will be returned and the applicant will forfeit any and all residency-based job grants for that year.

RESIDENCY- BASED JOB GRANTS

Residency-based job grants are offered for new permanent full-time positions created by business start-ups and expansions by existing firms in amounts up to $1,000 per zone resident and $500 for positions filled by a non-zone resident. Business firms are eligible to receive residency-based job grants for three consecutive calendar years from the first year of grant eligibility. The maximum grant to any one firm per year is $100,000 for three consecutive calendar years. **Please note the information concerning the end of the current program provided on page 3.**

Qualification Requirements

To qualify for residency-based job grants, business firms must increase their enterprise zone permanent full-time positions by 10 percent over a base calendar year. Job grants are only available for the new permanent full-time position(s) created above this 10 percent threshold. In the case of employees who are employed for less than twelve full months during the grant year, the grant amount will be pro rated based on the portion of the year the employees have worked.

To be eligible for residency-based job grants in years two and three of the grant cycle, a business firm must maintain or increase its eligible permanent full-time positions above the 10 percent threshold.

Determination of a Base Year

The firm may use either of the two calendar years immediately preceding its first year of grant eligibility as its initial base year. This allows a business the discretion to select a base year with lower employment to maximize its benefits in the grant year.

General Limitations

The maximum grant that may be earned by a business firm in one grant year is limited to $100,000. Each member of an affiliated group of corporations is eligible to receive up to a maximum grant of $100,000 in a single grant year.

Prohibition of Duplication of Government Assistance

A business firm may not receive both job grants and a Major Business Facility tax credit for the same job(s).

Job Grant Amounts

The dollar amount of job grants is determined by the residency of the employees filling the eligible permanent full-time positions, i.e., inside or outside of the zone. The amounts are determined based on the proportion of those employees who are zone residents to the total number of employees, with (i) $1,000 multiplied by the proportion of eligible permanent full-time positions filled by zone residents, and (ii) $500 multiplied by the proportion of eligible

permanent full-time positions filled by employees whose permanent place of residence is outside the enterprise zone.

In the case of employees who are employed for less than twelve full months during the grant year, the grant amount will be prorated based on the portion of the year the employees have worked.

Assignment of the Enterprise Zone Incentive Grant

A business firm may assign all or any portion of job grants for which they are eligible to the following:

1. The owner of real property within an enterprise zone which is occupied by the eligible business firm as a tenant; or

2. A financial institution regularly engaged in the business of lending money and which has made a loan to the zone business firm for the purpose of expanding, constructing or rehabilitating a nonresidential building or facility for the conduct of a trade or business by the business firm within the enterprise zone or both, as they may agree.

If a business firm has assigned its interest in an enterprise zone job grant, the firm must notify DHCD within 30 days of the transaction. Following the receipt of such notification, the Department may request the Comptroller to issue warrants in the name of the firm's assignee for grant payments that the business firm would have received.

Employment Restrictions

The following positions cannot be included in the calculation of permanent full-time employment for job grants:

1. A seasonal, temporary, leased or contract labor position.

2. A person that was previously employed in the same job function in Virginia by a related party, or a trade or business under common control. (A person's job function eliminated at a non-zone location and moved to an enterprise zone location).

3. An employee of a firm in Virginia who is transferred from outside a zone location to a zone location.

4. An employee whose previous job function previously qualified for a grant in connection with a different enterprise zone location on behalf of the taxpayer, a related party, or a trade or business under common control (cannot claim the same job twice).

5. An employee who was employed by an enterprise zone firm in Virginia and the trade or business was purchased by another taxpayer who continued its operation.

6. A person whose position previously qualified for Major Business Facility Job Tax Credit.

7. A part-time position may not be combined with another part-time position for purposes of calculations.

1,680 Hours-Per-Year Employees

Business firms may include employees that work a minimum of 1,680 hours during the calendar year in the calculation of permanent full-time positions. However, the employee must have been hired during the calendar year, ***worked a minimum of 1,680 hours*** during the calendar year and ***received the standard fringe benefits*** paid by the business firm.

- For 1,680-hour employees who worked the minimum of 1,680 hours and who were employed for the full twelve months of the calendar year, add the number of these employees to the equivalent number of other permanent full-time employees
- For 1,680-hour employees who worked the minimum of 1,680 hours and who were employed for less than the full twelve months of the calendar year, the firm must determine the equivalent portion of the year worked.
- For 1,680-hour employees who do not work the minimum of 1680 hours during the calendar year, the firm must determine whether the employee worked a minimum of thirty-five hours a week for the portion of the calendar year in which the employee was employed in the permanent full-time position. If so, the employee may be included in the equivalent position calculation. If not, the employee will not be eligible to be included in the equivalent position calculation.

DETERMINATION OF ZONE RESIDENCY

A zone resident is a person whose principal place of residency is located with the boundaries of any enterprise zone in Virginia. Zone residency can be determined by the employee's address for receipt of W-2 forms or any subsequent address changes made during employment. If an employee's W-2 address is a post office box, the applicant must determine the employee's physical address before the employee can be considered a zone resident. Zone residency is subject to annual verification. Local zone administrators (see Appendix A) can verify that an employee's address is within the zone boundaries.

Required Records

Business firms considering participation in job grant incentives must keep careful records of their employment calculations, the number of new employees and an employee's zone residency status. Keep records for a period of six years for tax audit purposes.

Submission Checklist for Residency- based Job Grants

The purpose of this checklist is to reduce the possibility of your application being returned to you. To ensure a complete application, the applicant should review the Virginia Enterprise Zone Residency- based Job Grant Instruction Manual dated December 2005 (available at www.dhcd.virginia.gov) and consult your tax professional.

- ❑ **Only businesses that have been grandfathered into this residency-based Job Grant incentive can apply for the residency- based Job Grants. No applications will be accepted from firms trying to submit an application for their first grant year or fourth (additional) grant year.**

  If you are intending to apply for the new wage-based Job Creation Grant this is the wrong manual; please refer to our website for the Enterprise Zone Grant Instruction Manual dated fall 2006.

- ❑ The applicant is a business and is located within the boundaries of a Virginia Enterprise Zone. Please confirm the location with the appropriate Local Zone Administrator as listed in Appendix A.

6J Worksheet

- ❑ The 6J worksheet **may not** be handwritten and must be printed in a landscape layout on 8½" x 14" paper, which is standard legal-sized paper. Arial font type must be used and the minimum font size is 11 point.

- ❑ You must use the formulas provided within the Job Grant Instruction Manual (dated 2006) to determine the firm's grant award.

- ❑ The applicant's base year for an incentive period (three consecutive years) remains the same for that entire incentive period. The base year changes only when the company applies an additional incentive period.

- ❑ Those employees who have worked only during the calendar year between the base year and the first grant year (called a post base year) must be included on the 6J worksheet, even though they will not be counted towards the grant calculation. They must be included so they are factored into the total employee calculation.

- ❑ Employees should only be listed once on the 6J **unless** they have worked two or more separate times in a single base or qualifying year. In order to get the full number of months worked by that employee, you will need to include two rows that show the two different start and end dates for that year. You will only count that employee **once**, however, to get the total number of employees that worked for the company since the base year.

- ❑ List employees in alphabetical order by last name or in numerical order by the last four digits of their Social Security Number on the 6J worksheet.

- Each employee listed on the 6J worksheet must be numbered to correspond with the total number of net employees.

- All pages of the 6J worksheet must be numbered.

- All pages of the 6J worksheet must have page totals for the columns I, N, S, and X. The last page of the 6J worksheet must show your grand total (i.e. sum of page totals) for the base year and the grant year.

- All columns for the **base** and **current** qualification year must show on your 6J worksheet. However, you may hide columns for previous qualification years on your 6J worksheet.

- The CPA who signs the application form EZ-6J must initial each page of the 6J worksheet and sign a certification statement for the business firm. A sample certification statement is on page 33 within the Job Grant Instruction Manual and can also be found on the downloadable Excel job grant template.

Submitting the application

- The application **must be** a 6-series form and printed on 8½" x 14" paper, which is standard legal-sized paper. The minimum font size is 11 point.

- Form EZ-6J has been completed and signed by both the business firm representative and a CPA licensed in Virginia. Provide the Virginia license number of the CPA.

- We strongly recommend you mail your application to your local zone administrator via certified mail with return receipt. Job grant applications are due to the local zone offices by March 31, 2005. Late submittals are not accepted.

- A completed W-9 form must be included. The FEIN or SSN listed on the qualification application EZ-6J must match the FEIN or SSN on the W-9. The address listed on the W-9 form must be the same mailing address as listed on the application. A blank W-9 is located on the DHCD web site at www.dhcd.virginia.gov or you may call program support staff Roxanne Campbell at (804) 371-7030 to request a copy.

Remember These Job Grant Deadlines
March 31st – Firm submits to Local Zone Office, not to DHCD.
April 30th – Local Zone Office submits to DHCD.
June 1st – DHCD notifies firm of deficiencies.
June 15th – Firm resubmits, if necessary.
June 30th – DHCD notifies firm of qualification.
August – Virginia Department of Treasury sends job grant check to firm.
If any of the required submittal dates fall on a weekend or holiday, the due date is the next business day.

Please do not hesitate to call us at (804) 371-7030 or e-mail us at EZONE@dhcd.virginia.gov with any questions you might have about how to qualify or complete the applications. Incomplete or incorrect applications will be returned to the CPA, with a copy sent to the applicant. Please complete the form carefully and use this checklist to avoid common mistakes.

Step-by-Step Instructions for Completing Form EZ-6J – Job Grants

Businesses that have already started qualifying for the residency-based Job Grants can finish out their incentive period provided they continue to meet the qualification requirements.

Businesses that have not already started their three-year residency-based job grant qualification period are not eligible to apply for the residency-based job grants but may be eligible to apply for the new wage-based job creation grants. Businesses in their last residency-based job grant qualification period in 2005 cannot apply for an additional residency-based job grant qualification period in 2006. The 2006 qualification year is the last year this grant will be available for any qualified firm finishing their three year qualification period.

To find out if your firm is eligible to apply for the wage-based job creation grants, please refer to the Enterprise Zone Grant Instruction Manual dated fall 2006.

Print form EZ-6J on 8½" x 14" paper.

PART I: BACKGROUND INFORMATION

1. **Zone Name**
   - Indicate the zone's name, number and designation date, as listed in Appendix A.
   - Contact the local zone administrator (contact information in Appendix A) to verify in which zone the applicant is located.

   Date Business Began Operation in the Zone
   - Indicate the month, day, and year the applicant started operating its business at the zone establishment.

2. **Business Firm Legal Name**
   - Indicate the applicant's legal business firm name.

   Trading Name
   - Indicate the applicant's trading name, if different than its legal name.

3. **Federal Employment ID# (FEIN)**
   - Indicate the applicant's nine digit Federal Employment Identification Number.

   Activity #
   - Indicate the three-digit activity number that applies to the applicant's business type.
   - Activity numbers are listed in Appendix B.

4. **Principal Mailing Address**
   - Indicate the applicant's mailing address.
   - The tax credit certificate and any related correspondence will be mailed to this address.

5. **Physical Address of zone establishment**
   - If the physical location of the applicant's business operation in the zone is different than the applicant's mailing address, indicate the physical address here.
   - Check with the local zone administrator (see Appendix A) to verify that the physical address of the business is located within the zone.

6. **Business Firm Contact Person**
   - List the name, title, daytime phone number, and E-mail address of the employee who can answer questions about this application.

7. **Check the type of job creation made by this firm**
   - Check the same box for all three years of a firm's qualification requests

8. **Check the type of Business Organization**
   - If "other" is checked, write a description.

PART II: QUALIFICATION INFORMATION

The qualification information is calculated on the 6J Worksheet. You must first complete this worksheet before you can complete the qualification information on the Form EZ 6J. The information on the worksheet will be used to determine if the applicant is eligible for job grants. It also provides the information to determine the dollar amount of job grants. Below is an explanation of how to complete the worksheet. This may be completed by the business firm or the CPA, but the CPA must certify that it is correct. A blank 6J Worksheet is located in Appendix C. You may download a 6J Worksheet Excel template from the DHCD website at http://www.dhcd.virginia.gov/EZones/default.htm that contains the formulas need to complete the worksheet. If you want to create your own template, the formulas are listed on page 16. Keep in mind that your template must meet our formatting requirements specified page 32.

How to complete the 6J Worksheet

1. **Determine the Grant Year.**
   This is the calendar year for which the firm is requesting residency-based job grants. Residency-based Job Grant Applications are due on March 31st of the year immediately following the grant year. For example, residency-based job grant qualification year 2005 applications are due March 31, 2006. No applications will be accepted for firms seeking to initiate (grant year 1) their three-year grant period in 2005.

2. **Determine the Base Year.**
   The base year is either of the two calendar years immediately preceding a business firm's first year of grant eligibility, at the choice of the business firm. The base year stays the same for each year of the three-year qualification period.

3. **List all permanent full-time employees and their work start and end dates.**

List all permanent full-time employees (PFTE) that worked for the firm including and since the base year through the grant year. Include every PFTE that worked for the firm in a permanent full-time capacity to perform some type of job function regardless of how long

What is considered a permanent full time employee (PFTE) for Job Grants?

According to the Virginia Enterprise Zone Program Regulations, a "permanent full-time employee" means a person employed by a business firm who is normally scheduled to work either:

1. a minimum of thirty-five hours per week for the entire normal year of the business firm's operations, which normal year must consist of at least forty-eight weeks,
2. a minimum of thirty-five hours per week for a portion of the calendar year in which the employee was initially hired for, or transferred to the business firm, or
3. a minimum of 1,680 hours per year if the standard fringe benefits are paid by the business firm for the employee.

Seasonal, temporary, leased or contract labor employees or employees shifted from an existing location in the Commonwealth to a business firm location within an enterprise zone do not qualify as permanent full-time employees.
The employee must report for work at the firm's business within the enterprise zone.

he was employed. This could be one day, one week, one month, one year, one decade, etc. All PFTE must be included on the list.

Enter each employee's first work date and last work date for both the base year and the current grant year. Employees should only be listed once on the 6J worksheet unless they have worked two or more separate times in a single base or qualifying year. In order to get the full number of months that the employee worked at the position, you will need to

include one row, showing the start date and end date, for each separate employment period. You will only count that employee **once** to get the total number of employees that worked for the company.

Include on the worksheet EVERY PFTE that has worked for the firm since the base year. If the base year is two years prior to the first grant year, you may have employees that were employed only during the "post base year," which is the year between the base year and the first grant year. Those employees who only worked during the post base year also must be included on the 6J worksheet, even though they will not be counted towards the grant calculation. They are included in order to be factored into the total employee calculation. You only need to include their name (column B of the template), social security number (column C), physical address (column D) and whether or not they were a zone resident (column Y) when they worked for the business.

If you are using the DHCD Excel template, the number of days worked, the number of days divided by 30.4166666667, and the number of full months worked will automatically be calculated in columns H, M, R, and W.

Why do I divide the number of days worked by PFTE by 30.4166666667?

According to the Virginia Enterprise Zone Emergency Program Regulations, " The amount of the grant for which a business firm is eligible with respect to any employee who is employed in an eligible position for less than 12 full months during the grant year will be determined by multiplying the grant amount by a fraction, the numerator of which is the number of full months that the employee worked for the business firm during the grant year, and the denominator of which is 12."

DHCD defines a full month as 365 days in a year divided by 12 months in a year, which equals 30.4166666667. You must round down to the next lowest integer because you can count only full months worked. For example, if an employee worked 72 days during the calendar year in the permanent full time position, 72 divided by 30.4166666667 equals 2.37 months. However, to determine full months worked, you must round down from 2.37 months to 2 full

5.Calculate Column Totals on 6J Worksheet.

- Column B – Net number of PFTE listed in the worksheet. Total the number of PTFE listed in column B. Do not double count PFTE who worked for the firm during two or more time periods. For example, if Bob Scott worked for the firm from March 1, 2002 to September 3, 2002, then from December 4, 2002 to August 4, 2004, he is listed on the chart twice, but he is only counted as one PFTE for the total of PFTE in column B. **Enter this number on line 4.H of the Form EZ 6-J.**
- Column I – Full months worked by PFTP in Base Year. Total the number of months listed in column I and divide by 12. The number of full months worked by each employee must be rounded DOWN to the next lowest integer before this column is added. This is calculated in the template.
- Select the column that matches the current grant year, for which the grant request is being made. This will be column N, for the first grant year; S, for the second grant year; or X for the third grant year in the incentive period. Total the number of months in this column and divide by 12. The number of full months worked by each employee must be rounded DOWN to the next lowest integer before this column is added. This is calculated in the template.
- Column Y – Number of Zone Residents. Total the number of zone residents listed in column Y. Do not double count zone residents who worked for the firm during two or more time periods. For example, if zone resident Jane Scott worked for the firm from March 1, 2002 to September 3, 2002, then from December 4, 2002 to August 4, 2003, she is listed on the chart twice, but she is only counted as one zone resident for the total of zone residents in column Y. Enter this number on line 4.G. If a zone resident moves out of the zone, he is no longer considered a zone resident.

6J Worksheet - List the following information for each PFTE: Note: Include all PFTE who have worked for the firm since the base year, even if they are no longer employed by the firm.	
Column A	Number all employees on worksheet from 1 to .....
Column B	Name (list employees in alphabetic order by last name OR . . .
Column C	Last four digits of social security number (. . .list them in numeric order by SSN)
Column D	Physical address
Column E	First work date in base year
Column F	Last work date in base year
Column G	Enter the total number of days the PFTE was employed by the firm during the BASE year. (This number will be "0" for any PFTE that was not employed by the firm during the base year.) This is calculated in the template. The excel formula for this column is: If (F row number > E row number, sum(F row number, -E row number), sum (E row number, - F row number)) +1.
Column H	Divide the number of days in Column 6 by 30.4166666667. This is calculated in the template. The excel formula for this column is: G row number/(365/12).
Column I	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (H row number, 0).
Column J	First work date in grant year 1
Column K	Last work date in grant year 1
Column L	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #1. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #1.) This is calculated in the template. The excel formula for this column is: If (K row number > J row number, sum(K row number, - J row number), sum (J row number, - K row number)) +1.
Column M	Divide the number of days in Column 8 by 30.4166666667. This is calculated in the template. The excel formula for this column is: L row number/(365/12).
Column N	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (M row number, 0).
Column O	First work date in grant year 2
Column P	Last work date in grant year 2
Column Q	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #2. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #2. If the business is completing it grant year #1 application, no employees will be listed for grant year #2.) This is calculated in the template. The excel formula for this column is: If (P row number > O row number, sum(P row number, -O row number), sum (O row number, - P row number)) +1.

Column R	Divide the number of days in Column 10 by 30.4166666667. This is calculated in the template. The excel formula for this column is: Q row number/(365/12).
Column S	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (R row number, 0).
Column T	First work date in grant year 3
Column U	Last work date in grant year 3
Column V	Enter the total number of days the PFTE was employed by the firm during the GRANT YEAR #3. (This number will be "0" for any PFTE that was not employed by the firm during the grant year #3. If the business is completing it grant year #1 or #2 application, no employees will be listed for grant year #3.) This is calculated in the template. The excel formula for this column is: If (U row number > T row number, sum(U row number, -T row number), sum (T row number, - U row number)) +1.
Column W	Divide the number of days in Column 12 by 30.4166666667. This is calculated in the template. The excel formula for this column is: V row number/(365/12).
Column X	Round DOWN to the next lowest whole integer. This is calculated in the template. The excel formula for this column is: ROUNDDOWN (W row number, 0).
Column Y	Enter "yes" if the PFTE resides in a Virginia enterprise zone. Leave blank if the PFTE does not reside in an enterprise zone.
Column Z	For Local Zone Administrator's use only. The Local Zone Administrator initials this column to indicate that zone residency has been verified.

PART II: QUALIFICATION INFORMATION

Once the calculations on the 6J Worksheet are complete return to Form EZ-6J.

1. **Grant year number**
   - Indicate the calendar year for which residency-based job grants are being requested. No applications will be accepted for firms seeking to initiate (grant year 1) their three-year grant period in 2005.
   - Check the appropriate number to indicate what year (second or third) of the three-year job grant qualification period this application represents.

2. **Base taxable year**
   - Indicate the calendar year that the applicant selected for its base year.
   - This base taxable year remains the same for each of the three years of requests for residency-based job grants.

- The base calendar year is one of the two calendar years immediately preceding the first grant year, at the choice of the applicant.
- If this is a second or subsequent three-year job grant period for the applicant, a redetermined base year (#3) is required.

3. Redetermined base year

- N/A – Because 2006 is the last year this grant will be available, firms cannot initiate an additional three year qualification period in 2006.

4. Position Test

"PFTP" indicates "permanent full-time position," as defined by the Virginia Enterprise Zone Program Regulations.

Why do I have to determine the percentage of zone residents employed since the base year?

Using the percentage is required by the Virginia Enterprise Zone Program Regulations. "The number of eligible permanent full-time positions filled by zone residents shall be determined for any grant year by multiplying the number of eligible permanent full-time positions by a fraction, the numerator of which shall be the number of employees hired for permanent full-time positions from January 1 of the applicable base year through December 31 of the grant year who are zone residents, and the denominator of which shall be the total number of employees hired for permanent full-time positions by the business firm during the same period."

PART II, LINE 4.A. BASE YEAR – PFTP

1. Total the number of days in column I of the Worksheet 6J.
2. Divide this total by 12. Round to the nearest one-hundredth (0.00). The result is the number of equivalent PFTP filled by the firm during the base year. Enter this number on line 4.A. in Part II.

PART II, LINE 4.B. GRANT YEAR – PFTP

1. Select the column that matches the current grant year, for which this grant request is being made. This will be column N, S, or X.
2. Total the number of months in this column.
3. Divide this total by 12. Round to the nearest one-hundredth (0.00). The resulting number is the number of equivalent PFTP for the grant year. Enter this number on line 4.B. in Part II.

PART II, LINE 4.C. INCREASE IN PFTP

1. Subtract line 4.A from line 4.B.
2. Enter the result on line 4.C. in Part II.

PART II, LINE 4.D. PFTP PERCENT INCREASE

1. Divide line 4.C by 4.A.
2. Multiply this number by 100 and round to the nearest whole percent. Enter this number on line 4.D. in Part II. (This number must be 10 or greater for applicants in their first three-year grant period. This number must be 20 or greater for applicants in their second or subsequent three-year grant period.)

PART II, LINE 4.E. –THRESHOLD REQUIREMENT OF PFTP

An applicant is only eligible for job grants for PFTP above the 10 percent or 20 percent threshold requirement. This line determines that threshold requirement. The number of PFTP

that make up this threshold requirement are not eligible for job grants and will be subtracted on line 4.F.

1. Refer to line 3 to determine whether the applicant is using a redetermined base year or not.
2. If a redetermined base year is not being used, multiply line 4.A by 0.10. If a redetermined base year is being used, multiply line 4.A by 0.20.
3. If the number is a fraction, round it to the next highest integer. Enter this number on line 4.E. in Part II. For example, if the number is 9.23, round to the next highest integer, which is 10.

PART II, LINE 4.F – PFTP ABOVE THE THRESHOLD

SUBTRACT LINE 4.E FROM LINE 4.C. ENTER THE RESULT ON LINE 4.F. THIS IS THE EQUIVALENT NUMBER OF PFTP ELIGIBLE FOR JOB GRANTS.

PART II, LINE 4.G – ZONE RESIDENTS SINCE BASE YEAR

Total the number of times "yes" appears in Column Y. Do not double count people. Enter this number on Line 4.G.

PART II, LINE 4.H – PFTP SINCE BASE YEAR

Total the number of names in Column B. Do not double count people. Enter this number on Line 4.H.

PART II, LINE 4.I – PERCENTAGE OF ZONE RESIDENTS SINCE BASE YEAR

Divide line 4.G by line 4.H and multiply by 100. Round to the nearest one-hundredth (0.00). This is the percentage of zone resident. Enter this number on line 4.I. in Part II.

PART II, LINE 4.J – ELIGIBLE ZONE RESIDENT PFTP

Multiple line 4.I by line 4.F. Enter this number on line 4.J. in Part II. This is the number of equivalent PFTP who are zone residents.

PART II, LINE 4.K – ELIGIBLE NON ZONE RESIDENT EMPLOYEES

Subtract line 4.J from line 4.F. Enter this number on line 4.K. in Part II. This is the number of equivalent PFTP who are not zone residents.

5. **Requested Job Grant Award for Zone Residents**
   Multiply line 4.J by $1,000. Enter the result. This is the amount of job grant award requested for zone residents.

6. **Requested Job Grant Award for Non-Zone Residents**
   Multiply line 4.K by $500. Enter the result. This is the amount of job grant award requested for non-zone residents.

PART III: DECLARATION

1. **Business Firm Representative**
   The application is not complete without the signature, name, and title of an official, authorized representative of the applicant. This signature must be dated.

2. **Certified Public Accountant**

An independent certified public accountant (CPA) must sign, date, and complete this section of the application. The CPA must be certified in the Commonwealth of Virginia and must list his Virginia license number, daytime phone number, E-mail address, and mailing address. The CPA cannot be an employee of the applicant requesting qualification for state enterprise zone tax incentives.

Be certain to attach a completed W-9 form and a completed Worksheet 6J to the completed form EZ-6J. See page 11 for a form EZ-6J submittal checklist.

DEFINITIONS FOR ENTERPRISE JOB GRANTS

For a comprehensive list of definitions, obtain a copy of the Enterprise Zone Emergency Regulations from DHCD via EZONE@dhcd.virginia.gov or from the web site www.dhcd.virginia.gov "Enterprise zone incentive grants" are job grants.

BASE YEAR, FOR ENTERPRISE ZONE INCENTIVE GRANTS:
either of the two calendar years immediately preceding a business firm's first year of grant eligibility, at the choice of the business firm.

BUSINESS FIRM:
any business entity, incorporated or unincorporated, which is authorized to do business in Virginia that is subject to State individual income tax, State corporate income tax, State franchise or license tax on gross receipts, or State bank franchise tax on net taxable capital. The term "business firm":

1. Includes partnerships and small business corporations electing to be taxed under Subchapter S of the Federal Internal Revenue Code, and which are not subject to State income tax as partnerships or corporations, but the taxable income of which is passed through to and taxed as income of individual partners and shareholders.

2. Does not include organizations that are exempt from State income tax on all income except unrelated business taxable income as defined in the Federal Internal Revenue Code, Section 512; nor does it include homeowners' associations as defined in the Federal Internal Revenue Code, Section 528. (i.e., non-profit entities).

COMMON CONTROL:
such firms as defined by Internal Revenue Code § 52(b).

DEPARTMENT:
Virginia Department of Housing and Community Development.

ELIGIBLE PERMANENT FULL-TIME POSITION:
a permanent full-time position that has been created and filled by a permanent full-time employee during the grant year and which is above the minimum permanent full-time employment threshold needed by the firm in order to qualify for a job grant

EMPLOYEE OF A ZONE ESTABLISHMENT:
a person employed by a business firm who is on the payroll of the firm's establishment(s) within the zone. In the case of an employee who is on the payroll of two or more establishments of the firm, both inside and outside the zone, the term "employee of a zone establishment" refers only to such an employee assigned to the firm's zone establishment(s) for at least one-half of his normally scheduled work days.

ESTABLISHMENT:
a single physical location where business is conducted and where services or industrial operations are performed.

1. A *central administrative office* is an establishment primarily engaged in management and general administrative functions performed centrally for other establishments of the same firm.

2. An *auxiliary unit* is an establishment primarily engaged in performing supporting services to other establishments of the same firm.

GRANT YEAR:
the calendar year for which a business firm applies for an enterprise zone incentive grant pursuant to 59.1-282.1 of the Code of Virginia.

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT:
a public accountant certified and licensed by the Commonwealth of Virginia who is not an employee of the business firm seeking to qualify for State tax incentives or grants under this Program.

NET LOSS (APPLIES TO FIRMS THAT RELOCATE OR EXPAND OPERATIONS):
(i) after relocating into an enterprise zone, a business firms' gross permanent full-time employment is less than before relocating into the zone; or (ii) after a business firm locates or expands within a zone, its gross permanent full-time employment at its non-zone location(s) is less than before the zone location occurred.

NUMBER OF *ELIGIBLE* PERMANENT FULL-TIME POSITIONS:
the amount by which the number of permanent full-time positions at a business firm in a grant year exceeds the threshold number.

PERMANENT FULL-TIME POSITION:
a job of indefinite duration at a business firm located in an enterprise zone, requiring the employee to report for work within the enterprise zone, and requiring either (i) a minimum of *thirty-five hours* of an employee's time a week for the entire normal year of the business firm's operations, which a normal year must consist of at least forty-eight weeks, or (ii) a minimum of thirty-five hours of an employee's time a week for a portion of the taxable year in which the employee was initially hired for, or transferred to the business firm, or (iii) a minimum of *1,680 hours per year* and the standard fringe benefits are paid by the business firm for the employee. Seasonal, temporary, leased or contract labor positions, or a position created when a job function is shifted from an existing location in Virginia to a business firm located within an enterprise zone will not qualify as permanent full-time positions.

RE-DETERMINED BASE YEAR:
the base year for calculation of the number of eligible permanent full-time positions in a second or a subsequent three-year grant period. If the request is made within two years after the previous three-year grant period, the re-determined base year will be: the number of positions in the preceding base year, plus the number of threshold positions, plus the number of permanent full-time positions receiving grants in the final year of the previous grant period.

If a business firm applies for subsequent three-year periods beyond the two years immediately following the completion of a three-year grant period, the firm may use one of the two preceding calendar years as the base year, at the choice of the business firm.

RELATED PARTY:
those as defined by Internal Revenue Code § 267(b).

REPORTING TO WORK:
that for the majority of a permanent full-time position's scheduled work week, the employee filling that position works at a single physical location within an enterprise zone.

THRESHOLD NUMBER:
110 percent of the number of permanent full-time positions in the base year for the firm's first three-year period. For subsequent three-year grant periods, the threshold must be 120 percent of the number of permanent full-time positions in the applicable base year as re-determined for the subsequent three-year period. If this is a fraction, use the next highest integer. If there are no permanent full-time positions in the base year, the threshold will be zero.

TRANSFERRED EMPLOYEE:
an employee of a firm in Virginia that is relocated to an enterprise zone facility owned or operated by that firm.

ZONE:
an Enterprise Zone declared by the Governor to be eligible for the benefits of this Program.

ZONE RESIDENT:
a person whose principal place of residency is within the boundaries of any enterprise zone. Persons who meet the definition of both low-income and zone resident may not be counted as both for purposes of meeting employment requirements for the general tax credit. These individuals must be claimed as either low-income or zone resident. Zone residency must be verified annually by the appropriate local zone administrator.

APPENDIX A – LOCAL ENTERPRISE ZONES AND CONTACT INFORMATION

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Accomack and Northampton Counties	26	1/1/1995	Ms. Melissa Mulholland Accomack County Airport and Industrial Park 29194 Parkway North Melfa , VA 23410 (757) 787-4600 mmulholland@co.accomack.va.us Ms. Katherine H. Nunez County Administrator Northampton County P.O. Box 66 Eastville, VA 23347 (757) 678-0440 knunez@co.northampton.va.us
Alexandria	20	1/1/1994	George Williams Manager Alexandria Economic Development Partnership, Inc. 1729 King Street Suite 410 Alexandria, VA 22314 (703) 739-3820 EXT 11 williams@alexecon.org
Alleghany County, Covington and Clifton Forge	53	1/1/2001	Alleghany Highlands Economic Development Corporation 1000 Dabney Drive Clifton Forge, VA 24422 (540) 862-0936 allhighlands@ntelos.net
Bedford City	12	1/1/2005	Elizabeth Berry-Mosley Assistant Director Planning P. O. Drawer 807 Bedford, VA 24523 (540) 587-6020 elizabeth@bedfordva.gov
Brunswick County and Lawrenceville	32	1/1/1996	Joan Moore Brunswick County IDA P. O. Box 48 Lawrenceville, VA 23868 (434) 848-0248 jvmoore@bcida.org

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Carroll County and Hillsville	27	1/1/1995	Kathy Surratt (276) 730-3007 ksurratt@chillsnet.org
Charlotte, Lunenburg, and Prince Edward Counties	48	1/1/2000	Stephanie Heintzleman Charlotte County Assistant Administrator P. O. Box 608 Charlotte Court House, VA 23923 (434) 542-5117 steph@co.charlotte.va.us Sharon Carney Economic Development and Tourism P. O. Box 625 Farmville, VA 23901 scarney@co.prince-edward.va.us
Chesterfield County Jefferson Davis Zone	21	1/1/1994	Liz Kashurba Economic Development Office 9401 Courthouse Road Suite B Chesterfield, VA 23832 (804) 748-3963 liz@chesterfieldbusiness.com
Chesterfield County Walthall Zone	33	1/1/1996	Liz Kashurba Economic Development Office 9401 Courthouse Road Suite B Chesterfield, VA 23832 (804) 748-3963 liz@chesterfieldbusiness.com
Danville	01	1/1/2004	Jerry Fischer Department of Community Development and Engineering P. O. Box 3300 Danville, VA 24543 (434) 799-5261 fischgl@ci.danville.va.us
Dickenson County, Clintwood and Haysi	49	1/1/2000	Charlotte Mullins Dickenson County Economic Development Office P. O. Box 1989 Clintwood, Virginia 24228 (276) 926-1699 charlotte.mullins@ida.dcwin.org
Dinwiddie County and Petersburg	47	1/1/1998	Guy Scheid Planning Department P. O. Box 266 Dinwiddie, Virginia 23841 (804) 469-4542

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			wcscheid@dinwiddieva.us
Galax	13	1/1/1988	Daniel Campbell City Manager City of Galax 111 East Grayson Street Galax, VA 24333 (276) 236-5773 dcampbell@galaxcity.org
Greensville County	34	1/1/1996	Natalie Slate County Administration Office 1750 East Atlantic Street Emporia, VA 23847 (434) 348-4232 nslate@greensvillecountyva.gov
Halifax County and South Boston	15	1/1/1988	Patsy Vaughan Industrial Development Authority of Halifax County 515 Broad Street South Boston, VA 24592 (434) 572-1734 pvaughan@halifaxvirginia.com Tamyra Vest Community Development 432 Main Street South Boston, VA 24592 tvest@southbostonva.us
Hampton Roads Center Zone	35	1/1/1996	Mike Yaskowsky Department of Development 1 Franklin Street Suite 600 Hampton, VA 23669 (757) 727-6237 myaz@hampton.gov
Hampton Urban Zone	08	1/1/2005	Mike Yaskowsky Department of Development 1 Franklin Street Suite 600 Hampton, VA 23669 (757) 727-6237 myaz@hampton.gov
Henry County and Martinsville	36	1/1/1996	Wade Nester Engineering and Mapping Department P. O. Box 7 Collinsville, VA 24078 (276) 634-2570 wnester@co.henry.va.us Tiffani Underwood

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			City of Martinsville P. O. Box 1112 Martinsville, VA 24114 (276) 403-5156 tunderwood@ci.martinsville.va.us
Henry County and Martinsville	54	1/1/2001	Wade Nester Engineering and Mapping Department P. O. Box 7 Collinsville, VA 24078 (276) 634-2570 wnester@co.henry.va.us Tiffani Underwood City of Martinsville P. O. Box 1112 Martinsville, VA 24114 (276) 403-5156 tunderwood@ci.martinsville.va.us
Hopewell	09	1/1/2005	March Altman Department of Development 300 North Main Street Hopewell, VA 23860 (804) 541-2220 maltman@ci.hopewell.va.us
James City County	37	1/1/1996	Douglas Powell James City Community Services 5249 Olde Towne Road Williamsburg, VA 23188 (757) 259-3113 dpowell@james-city.va.us
Lancaster, Northumberland, Richmond, Westmoreland	50	1/1/2000	Jerry Davis Northern Neck PDA P. O. Box 1600 Warsaw, VA 22572 (804) 333-1900 jdavis@nnpdc17.state.va.us
Lee County	7	1/1/2005	Tim Long Director Lee County IDA P. O. Box 367 Jonesville, VA 24263 (276) 346-7767 leeida@mounet.com
Lunenburg County, Kenbridge and Victoria	55	1/1/2001	Beverly Hawthorne County Administrator's Office 11409 Courthouse Road

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			Lunenburg, Virginia 23952 (434) 696-2546 bphawthorne@lunenburgva.net
Lynchburg Zone 1	02	1/1/2004	Mary Jane Russell City of Lynchburg Economic Development 828 Main Street 10th Floor Lynchburg, VA 24504 (434) 455-4493 mj.russell@lynchburgva.gov
Lynchburg Zone 2	46	1/1/1996	Mary Jane Russell City of Lynchburg Economic Development 828 Main Street 10th Floor Lynchburg, VA 24504 (434) 455-4494 mj.russell@lynchburgva.gov
Mecklenburg County and Clarksville	56	1/1/2001	Melinda Moran Economic Development Office P. O. Box 307 Boydton, VA 23917 (434) 374-8177 clarksville@meckcom.net
Mecklenburg County, South Hill and LaCrosse	38	1/1/1996	John Stockton Town Manager 211 South Mecklenburg Avenue South Hill, VA 23970 (434) 447-3191 jstockton@southhillva.org
Narrows	24	1/1/1994	James Kast Assistant Town Manager P. O. Box 440 Narrows, VA 24124 (540) 726-2423 jkast@charterinternet.com
Newport News Mid City Zone	30	6/30/1995	Ted Figura Manager of Marketing Deptartment of Development 2400 Washington Avenue Newport News, VA 23607 (757) 597-2840 tfigura@nngov.com
Newport News North Zone	31	6/30/1995	Ted Figura Manager of Marketing Department of Development 2400 Washington Avenue Newport News, VA 23607

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			(757) 881-5412 tfigura@nngov.com
Newport News South Zone	03	1/1/2004	Ted Figura Manager of Marketing Department of Development 2400 Washington Avenue Newport News, VA 23607 (757) 881-5412 tfigura@nngov.com
Norfolk and Portsmouth	04	1/1/1984	Nicole Thompson Department of Development 500 East Main Street Suite 1500 Norfolk, VA 23510 (757) 664-4338 nicole.thompson@norfolk.gov Thomas Reese Department of Economic Development 200 High Street Suite 200 Portsmouth, VA 23704 (757) 393-8804 thomasr@portsmouthva.gov
Orange Town	39	1/1/1996	Cole Hendrix Town Manager's Office 119 Belleview Avenue Orange, VA 22960 (540) 672-5005 townmanager@townoforangeva.org.
Patrick County and Stuart	22	1/1/2002	Mike Burnette Economic Development Director Patrick County P. O. Box 466 106 Rucker Street Stuart, VA 24171 (276) 694-8367 burnette@co.patrick.va.us
Petersburg	10	1/1/2005	Vandy Jones Economic Development Office 400 East Washington Street Petersburg, Virginia 23803 (804) 733-2352 vjonespetg@earthlink.net
Pittsylvania County and Danville	57	1/1/2001	Jerry Fischer Department of Community Development and Engineering P. O. Box 3300

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			Danville, Virginia 24543 (434) 799-5261 fischgl@ci.danville.va.us Greg Sides County Planner P. O. Box 426 Chatham, Virginia 24531 (434) 432-7755 gsides@pittgov.org
Prince George County	16	1/1/1990	Cynthia L. Cave Department of Economic Development P. O. Box 68 Prince George, VA 23875 (804) 733-2680 ccave@princegeorgeva.org
Pulaski County New River Zone	40	1/1/1996	Shawn Utt County Administrator's Office 143 3rd Street, NW Suite 1 Pulaski, VA 24301 (540) 980-7710 sutt@pulaskicounty.org
Pulaski County Zone 1	25	1/1/1994	Shawn Utt County Administrator's Office 143 3rd Street, NW Suite 1 Pulaski, VA 24301 (540) 980-7710 sutt@pulaskicounty.org
Pulaski Town	41	1/1/1996	John White Department of Economic Development P. O. Box 660 Pulaski, VA 24301 (540) 994-8631 jwhite@pulaskitown.org
Richmond East Zone	29	1/1/1995	Lisbeth Coker Office of Economic Development 501 East Franklin Street Suite 800 Richmond, VA 23219 (804) 646-3792 cokerlm@ci.richmond.va.us
Richmond North/Henrico County Zone	28	1/1/1995	Lisbeth Coker Office of Economic Development 501 East Franklin Street Suite 800 Richmond, VA 23219

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			(804) 646-3792 cokerlm@ci.richmond.va.us John Young Department of Community Revitalization P. O. Box 27032 Richmond, VA 23273 (804) 501-7611 you16@co.henrico.va.us
Richmond South Zone	19	1/1/1993	Lisbeth Coker Office of Economic Development 501 East Franklin Street Suite 800 Richmond, VA 23219 (804) 646-3792 cokerlm@ci.richmond.va.us
Roanoke Zone 1	05	1/1/2004	Chris Copenhaver Department of Economic Development 111 Franklin Plaza Suite 200 Roanoke, VA 24011 (540) 853-2717 chris.copenhaver@roanokeva.gov
Roanoke Zone 2	42	1/1/1996	Chris Copenhaver Department of Economic Development 111 Franklin Plaza Suite 200 Roanoke, VA 24011 (540) 853-2717 chris.copenhaver@roanokeva.gov
Rocky Mount	23	1/1/1994	Lara Burleson Assistant Town Manager 345 Donald Avenue Rocky Mount, VA 24151 (540) 483-0907 lburleson@rockymountva.org
Saltville/Smyth County	06	1/1/2004	Tracy Mitchell Economic Development Office P. O. Box 730 Saltville, VA 24370 (276) 496-5342 EXT 24 tmitchell.saltville@comcast.net
Scott County	43	1/1/1996	John Kilgore Economic Development Office 114 East Jackson Street Gate City, VA 24251 (276) 386-6521

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
			scotteda@mounet.com
Smyth and Washington Counties, Chilhowie, Glade Spring	51	1/1/2000	Toby Boian Mount Rogers PDC 1021 Terrace Drive Marion, VA 24354 (276) 783-5103 tboian@mrpdc.org
Staunton	17	1/1/1990	Amanda Huffman Department of Economic Development P. O. Box 58 Staunton, VA 24402 (540) 332-3869 huffmanAN@ci.staunton.va.us
Suffolk	18	1/1/1990	Lynn Bartlett Department of Economic Development 127 East Washington Street Suite 200 Suffolk, VA 23434 (757) 923-3620 lbartlett@city.suffolk.va.us
Tazewell County	44	1/1/1996	Margie Bandy Office of Economic Development 320 East Main Street Tazewell, VA 24651 (276) 988-1270 mbandy@tazewellcounty.org
Warren County	45	1/1/1996	Jorie Martin Project Manager Economic Development Authority P. O. Box 445 Front Royal, VA 22630 (540) 635-2182 martin@wceda.com
Waynesboro	14	1/1/1988	Megan Williamson Director Office of Economic Development P. O. Box 1028 Waynesboro, VA 22980 (540) 942-6779 williamsonmm@ci.waynesboro.va.us
Wise County	52	1/1/2000	Carl Snodgrass County Administrator's Office P. O. Box 570 Wise, VA 24293 (276) 328-2321 snodgrass_c@wisecounty.org

Locality	Zone Number	Designation Date	Contact Name, Address, Phone #, and E-mail Address
Wythe County	11	1/1/2005	Alan Hawthorne Joint IDA of Wythe County 190 South 1st Street Wytheville, VA 24382 (276) 223-3370 directorjida@wytheville.org

APPENDIX B – ACTIVITY NUMBERS

Agriculture, Forestry, Fishing and Hunting	
Activity Code	**Subsector Description**
111	Crop Production
112	Animal Production
113	Forestry and Logging
114	Fishing, Hunting and Trapping
115	Support Activities for Agriculture and Forestry
Mining	
Activity Code	**Subsector Description**
211	Oil and Gas Extraction
212	Mining (except Oil and Gas)
213	Support Activities for Mining
Utilities	
Activity Code	**Subsector Description**
221	Utilities
Construction	
Activity Code	**Subsector Description**
236	Building, Developing, and General Contracting
237	Heavy Construction
238	Special Trade Contractors
Manufacturing	
Activity Code	**Subsector Description**
311	Food Manufacturing
312	Beverage and Tobacco Product Manufacturing
313	Textile Mills
314	Textile Product Mills
315	Apparel Manufacturing
316	Leather and Allied Product Manufacturing
321	Wood Product Manufacturing
322	Paper Manufacturing
323	Printing and Related Support Activities
324	Petroleum and Coal Products Manufacturing
325	Chemical Manufacturing
326	Plastics and Rubber Products Manufacturing
327	Nonmetallic Mineral Product Manufacturing
331	Primary Metal Manufacturing
332	Fabricated Metal Product Manufacturing
333	Machinery Manufacturing
334	Computer and Electronic Product Manufacturing
335	Electrical Equipment, Appliance, and Component Manufacturing
336	Transportation Equipment Manufacturing

337	Furniture and Related Product Manufacturing
339	Miscellaneous Manufacturing
Wholesale Trade	
Activity Code	**Subsector Description**
423	Wholesale Trade, Durable Goods
424	Wholesale Trade, Nondurable Goods
425	Wholesale Electronic Markets and Agents and Brokers
Retail Trade	
Activity Code	**Subsector Description**
441	Motor Vehicle and Parts Dealers
442	Furniture and Home Furnishings Stores
443	Electronics and Appliance Stores
444	Building Material and Garden Equipment and Supplies Dealers
445	Food and Beverage Stores
446	Health and Personal Care Stores
447	Gasoline Stations
448	Clothing and Clothing Accessories Stores
451	Sporting Goods, Hobby, Book, and Music Stores
452	General Merchandise Stores
453	Miscellaneous Store Retailers
454	Nonstore Retailers
Transportation and Warehousing	
Activity Code	**Subsector Description**
481	Air Transportation
482	Rail Transportation
483	Water Transportation
484	Truck Transportation
485	Transit and Ground Passenger Transportation
486	Pipeline Transportation
487	Scenic and Sightseeing Transportation
488	Support Activities for Transportation
491	Postal Service
492	Couriers and Messengers
493	Warehousing and Storage
Information	
Activity Code	**Subsector Description**
511	Publishing Industries
512	Motion Picture and Sound Recording Industries
515	Broadcasting and Telecommunications
516	Internet Publishing and Broadcasting
517	Telecommunications
518	Data Processing Services, Internet Service Providers, Web Search Portals
519	Other Information Services

Finance and Insurance	
Activity Code	**Subsector Description**
521	Monetary Authorities - Central Bank
522	Credit Intermediation and Related Activities
523	Securities, Commodity Contracts, and Other Financial Inve
524	Insurance Carriers and Related Activities
525	Funds, Trusts, and Other Financial Vehicles
Real Estate and Rental and Leasing	
Activity Code	**Subsector Description**
531	Real Estate
532	Rental and Leasing Services
533	Lessors of Nonfinancial Intangible Assets (except Copyright)
Professional, Scientific, and Technical Services	
Activity Code	**Subsector Description**
541	Professional, Scientific, and Technical Services
Management of Companies and Enterprises	
Activity Code	**Subsector Description**
551	Management of Companies and Enterprises
Administrative and Support and Waste Management and Remediation Services	
Activity Code	**Subsector Description**
561	Administrative and Support Services
562	Waste Management and Remediation Services
Educational Services	
Activity Code	**Subsector Description**
611	Educational Services
Health Care and Social Assistance	
Activity Code	**Subsector Description**
621	Ambulatory Health Care Services
622	Hospitals
623	Nursing and Residential Care Facilities
624	Social Assistance
Arts, Entertainment, and Recreation	
Activity Code	**Subsector Description**
711	Performing Arts, Spectator Sports, and Related Industries
712	Museums, Historical Sites, and Similar Institutions
713	Amusement, Gambling, and Recreation Industries
Accommodation and Food Services	
Activity Code	**Subsector Description**
721	Accommodation
722	Food Services and Drinking Places
Other Services (except Public Administration)	
Activity Code	**Subsector Description**
811	Repair and Maintenance
812	Personal and Laundry Services

813	Religious, Grantmaking, Civic, Professional, and Similar
814	Private Households

APPENDIX C – 6J WORKSHEET

Complete the 6J Worksheet before you complete Form EZ-6J. Read the entire instruction manual before you complete the 6J Worksheet.

A blank 6J Worksheet is on the next page. The blank 6J Worksheet provided on page 41 only shows the columns related to the base year and first qualification year. The 6J Worksheet template online shows all of the columns associated with the base year and all three qualification years.

Formatting: Use the Arial font and the size should be no smaller than 11 point. The worksheet must be printed in a landscape layout on legal size paper. No more than thirty employees should be listed per page and employees must be numbered. Page totals and grand totals for the rounded down full month calculations must be included. The CPA must initial each page and certify on the last page that information on the worksheet is correct.

Deficiencies: If the job grant worksheet has consistent errors, the entire application will be returned to the business firm.

Job Grant 6J Worksheet

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column Y	Column Z
				Base Year OR Redetermined Base Year (YYYY):					**Grant Year #1:**						
Employee Number	Employee Name	SSN	Employee's Physical Address	First work date in base year	Last work date in base year	# of days worked in base year	# days divided by 30.4166666667	Round down to next lowest integer to get full months	First work date in grant year 1	Last work date in grant year 1	# of days worked in grant year 1	# days divided by 30.4166666667	Round down to next lowest integer to get full months	Zone Resident (Yes/No)	LZA Initials for zone residency confirmation
1	Frida Kahlo	111-11-1111	EZONE, VA	12/27/2000	12/31/2000	5	0.164383562	0	1/1/2001	12/31/2001	365	12	12	Yes	
2	Diego Rivera	222-22-2222	Enterprise,VA	1/1/2000	1/25/2000	25	0.821917808	0						Yes	
3	Claude Monet	333-33-3333	Versailles, VA	1/1/2000	12/31/2000	366	12.03287671	12	1/1/2001	3/13/2001	72	2.367123288	2	Yes	
4	Pablo Picasso	444-44-4444	Abstract, VA			1	0.032876712	0	4/24/2001	12/31/2001	252	8.284931507	8	No	
5	Alfred Stieglitz	555-55-5555	Photo, VA	1/1/2000	12/31/2000	366	12.03287671	12	1/1/2001	12/31/2001	365	12	12	No	
6															
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17															
18															
19															
30								2					2.83333333		
Grand Total for Column B:							**Page Totals for Column I:**					**Page Totals for Column N:**			
							Grand Total for Column I:					**Grand Total for Column N:**			

I, _____, do hereby affirm that I am a certified public accountant licensed in the Commonwealth of Virginia and not an employee of _____ (name of business).
I certify that the employees listed on this Worksheet 6J were permanent full-time employees of _____(name of business) for the time period specified on this form.
I further affirm that _____ (name of business) has met the requirements for receiving an enterprise zone incentive grant as set forth in the Enterprise Zone Program Regulations.

_____ (Signature of CPA here)

_____