

VIRGINIA ENTERPRISE ZONE

How to Qualify Workshop

JOB CREATION GRANT
GRANT YEAR 2025



45
Zones

21
Cities

34
Counties

12
Towns

VIRGINIA ENTERPRISE ZONE MAP

GY2024 Summary Data



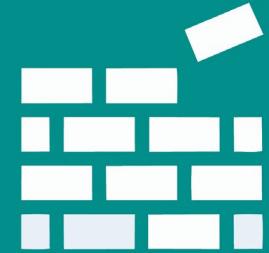
36
Job Creation
Grants
awarded

>\$1.82M
JCG Funds
Awarded

2,957
Net New Jobs
Created

>\$13.68M
Total
Disbursed

>\$231.24M
Private Investment
Leveraged



117
Real Property
Investment
Grants
awarded

>\$11.86M
RPIG Funds
Awarded

PROGRAM TIMELINE



**2025 GENERAL ASSEMBLY
SESSION**
Funds Appropriated for GY25



CALENDAR YEAR 2025
JCG | Jobs Created
RPIG | Final Placed-In-Service
Document Received



GRANT YEAR 2025
Applications Due
April 1, 2026

SUBMISSION

All documents must
be submitted via
the EZ Application
Submission Portal

Submission
deadline **11:59PM**
(EST) April 1, 2026

All applications &
docs must be
submitted by the
deadline to be
considered on-time



Enterprise Zone Application Submission System

All Enterprise Zone applications, as well as all required and/or supplemental documents, **MUST BE SUBMITTED ELECTRONICALLY IN THIS PORTAL SYSTEM by 11:59PM on April 1, 2026**. Hard copies are not accepted.

For questions about the submittal process, please contact ezone@dhcd.virginia.gov or (804) 773-1322.

IMPORTANT INFO BEFORE USING THIS SYSTEM

- Google Chrome or higher is recommended for using this system (Internet Explorer is not recommended).
- Acrobat Reader is required to use this system and must be installed to print or view applications and instructions. Click [Here](#) to download Acrobat Reader for free.
- Applicants should prepare their application, have all supplemental materials available, and receive the CPA Attestation Report before submitting the application in this portal.
- Applications can not be saved and then worked on at a later time. Applicant must be ready to submit the full application at time of online submission.
- Upon submission, applicants will be prompted to Print & Save. We recommend selecting Print to PDF to save the submitted application for later reference.

SUBMISSION

**ALL APPLICATIONS &
DOCUMENTS ARE DUE
BY 11:59PM on APRIL
1, 2026.**

REAL PROPERTY INVESTMENT GRANT (RPIG) FOR REFERENCE: [RPIG MANUAL](#)

[GY2025 RPIG Sample Application](#)

[RPIG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[RPIG Attestation Report Form](#)

SUPPLEMENTAL DOCS TO UPLOAD

[Multiple Owner Form](#)
[Tenant Coordination Form](#)
[Tenant Owner Consent Form](#)
[Mixed-Use Form](#)

FORMS

JOB CREATION GRANT (JCG) FOR REFERENCE: [JCG MANUAL](#)

[GY2025 JCG Sample Application](#)
[GY2025 JCG HUA/SWaM Sample Application](#)
[GY2025 High Unemployment Area Map](#)

[JCG APPLICATION SUBMISSION HERE](#)

REQUIRED DOCS TO UPLOAD

[Commonwealth of Virginia W-9](#)
[Local Zone Administrator Review](#)
[Applicant Declaration](#)
[JCG Worksheet or JCG Worksheet-HUA/SWaM](#)
[JCG Attestation Report Form](#)

AFTER SUBMISSION

-A confirmation email will be sent from noreply@dhcd.virginia.gov to the email provided. CPAs will be copied on all confirmations.

CPA ATTESTATION REPORT (RPIG & JCG)

FOR REFERENCE: [CPA Agreed Upon Procedures Manual \(RPIG & JCG\)](#)

FOR REFERENCE: [Guidance on CPA Attestation Report Format & Documentation of Findings](#)

[Sample CPA Engagement Letter](#)

REQUIRED DOCS TO UPLOAD

(under RPIG & JCG required docs to upload)
[RPIG Attestation Report Form](#)
[JCG Attestation Report Form](#)

[Find Your Local Zone Administrator](#)



QUALIFYING FOR JCGS

Summary Qualifications:

- ✓ Within EZ boundaries
- ✓ Positions are full-time & permanent
- ✓ Net new positions for Virginia
- ✓ Over the 4-job threshold
- ✓ Offer to pay at least 50% health benefits
- ✓ Meet minimum wage requirements

QUALIFYING FOR JCGS

- Within enterprise zone boundaries
- Permanent, full-time positions
- Jobs of indefinite duration
- Requiring the employee to report to work within the zone on a regular basis (at least once per month)
- Position must be normally scheduled to work either:
 - minimum of 35 hours/week for at least 48 weeks
 - minimum of 35 hours/week for portion of taxable year in which employee was hired; or
 - minimum of 1,680 hours/year if standard fringe benefits are paid by business firm





QUALIFYING FOR JCGS

- Net-new (not moved from one location in Virginia to another)
- New or existing businesses who have created grant-eligible jobs over “Base Year” employment levels
 - Base year = either of the two calendar years immediately preceding a firm’s first year of grant eligibility (BY23 or BY24)
 - New businesses will have a base year employment of zero.
 - Must meet 4-job threshold for qualification for JCG. (Must create at least 5 jobs to qualify for a grant.)

QUALIFYING FOR JCGS

- Must offer to pay at least 50% of the eligible employees' health insurance premium (employee may sign waiver)
- Must meet minimum wage requirements
- Must NOT be a restricted position:
 - ✗ Personal Service (NAICS 812)
 - ✗ Food and Beverage (NAICS 722)
 - ✗ Retail (NAICS 441-548, 451-454)
 - ✗ Units of government
 - ✗ Nonprofits (except business NAICS 813910 & professional organizations NAICS 813920)



MINIMUM WAGE REQUIREMENTS

- The upcoming grant cycle (GY2025) includes jobs created in calendar year 2025. On December 1, 2024, the Virginia minimum wage was \$12.00 per hour (and higher than the federal minimum wage). This rate is utilized to calculate the wage rate threshold for GY2025.

ELIGIBLE BUSINESSES	% OF MINIMUM WAGE	WAGE RATE THRESHOLD	GRANT PER PFTE
All businesses	175%	\$21/hour	\$800
All businesses	150%	\$18/hour	\$500
HUA/SWaM businesses	125%	\$15/hour	\$500

- New minimum wage requirements may affect previous grantees. Positions that were eligible in the past may not be eligible if they do not meet the new wage rate thresholds.

HIGH UNEMPLOYMENT AREAS

- Businesses located in HUAs are eligible to apply for the JCG at the reduced wage rate threshold of \$15/hour, or 125% of minimum wage.
- Any existing business that has previously applied for the JCG as an HUA applicant in one of these zones may continue to qualify at 125% of the minimum wage for the remainder of their 5-year grant period.
- Any new businesses applying for the JCG in these zones must pay at least 125% of the minimum wage to qualify.

SWAM-CERTIFIED BUSINESSES

- 2021 legislation passed allows for SWaM-certified (Small, Women-owned, and Minority-owned) businesses to be **eligible to use the reduced wage threshold (125% minimum wage= \$15/hour)** in qualifying for the \$500 grant amount.
- **To be eligible at the reduced wage threshold, the company must have been SWaM-certified in calendar year 2025.**
- SWaM-certified businesses must check the box on the online application indicating they are SWaM Certified Business AND use the JCG-HUA/SWaM Worksheet.
- Look up whether a business is SWaM-certified on the online directory:

<https://directory.sbsd.virginia.gov/#/executiveExport>

C E R T I F I E D

SWaM Small,
Women and
Minority-Owned

Supplier Diversity Strengthens the Commonwealth
by the Virginia Department of Small Business & Supplier Diversity



APPLICATION PROCESS

- Now accepting applications for Grant Year 2025 from businesses that have increased employment over their Base Year, by more than the 4-job eligibility threshold during **Calendar Year 2025**
(Jan. 1, 2025 – Dec. 31, 2025).
- As provided in §59.1-547, A CPA attestation is a required component to **ALL JCG** applications except when the applicant has a **Base Year employment \leq 100 PFTP AND Grant Eligible positions \leq 25 PFTP.**

CALCULATING AWARDS | EXAMPLE

- **Base Year (2024) Employment Level:** 10 Permanent Full-Time Employees (PFTEs)
- **Grant Year Employment Level:** 35 PFTEs
 - All positions are earning 150% of minimum wage (\$18hr)
 - All worked January 1 – December 31, 2025
 - All 35 are offered health benefits, equal to at least 50% of premium
- **Calculation:** start with 35 Grant Year Employees
 - subtract 10 Base Year Employees
 - subtract 4-job eligibility threshold
 - equals 21 Grant-Eligible PFTPs
 - multiply \$500 grant by 21 = a JCG award of up to \$10,500



GRANT TERM

- **5-year grant term**
- Must **maintain or increase employment** over the base year employment, by at least 5 net new permanent full-time positions (1 PFTF over the 4-job threshold)
- **1st year of 5-year period is the first year of grant eligibility**
- After first 5-year grant period, may qualify for **subsequent grant period** if still creating new jobs that are eligible
 - For a subsequent grant period initiated within 2 years of the previous 5-year term, the Base Year must be the last Grant Year
 - For a subsequent grant period initiated more than 2 years after the previous 5-year term, the Base Year must be 1 of the 2 preceding years.

JCG WORKSHEET

- The worksheet should be filled out from left to right.
- Do not skip columns.
- Do not disrupt/change formulas.
- Some cells are locked to protect formulas.
- Some cells are hidden.
- Cells will turn red to signal potential errors & will turn black if ineligible.



JCG WORKSHEET EXAMPLE-SHEET 1

Employees Filling Permanent Full-Time Positions				Base Year (2024 or 2023)			Current Grant Year (GY): 2025					Wage Classification for Net New Positions		
Employee Number	Included in CPA Sample Y/N	Employee Name	Last 4 digits of SSN	First work date in base year	Last work date in base year	Months the EF-PFTP worked in Base Year	First work date in grant year 2025	Last work date in grant year 2025	Months the EF PFTP worked in Grant Year 2025	Offered Health Benefits Y / N	Hourly wage Rate for Employees listed in ONLY Grant Year 2025	PFTP in GY not grant eligible (not new in grant year or not meeting wage & health benefit requirement)	New PFTE in GY earning at least \$18/hr but less than \$21/hr	New EF PFTP in GY earning at least \$21/hr
1	Y	Allison Adams	4444	01/01/23	03/13/23	2.37			0.00	Y		0.00	0.00	0.00
2	Y	Patrick Baker	2222	01/01/23	12/31/23	12.00	01/01/25	12/31/25	12.00	Y		12.00	0.00	0.00
3	Y	Patrick C. Baker	2236	01/01/23	12/31/23	12.00	01/01/25	12/31/25	12.00	Y		12.00	0.00	0.00
4	Y	Michelle Clark	1234	06/12/23	12/31/23	6.67	01/01/25	07/31/25	6.97	Y		6.97	0.00	0.00
5	Y	Thomas Davis	2222	01/19/23	12/31/23	11.41	01/01/25	12/31/25	12.00	Y		12.00	0.00	0.00
6	Y	Thomas Evans Jr	5555	09/14/23	12/31/23	3.58	01/01/25	12/31/25	12.00	Y		12.00	0.00	0.00
7	Y	Lindsey Fleming	7777	01/01/23	11/23/23	10.75			0.00	Y		0.00	0.00	0.00
8	Y	Ashley Gates	8888	07/01/23	12/31/23	6.05	01/01/25	12/31/25	12.00	Y		12.00	0.00	0.00
9	Y	Jennifer Holland	3333			0.00	01/01/25	11/15/25	10.49	Y	17.00	10.49	0.00	0.00
10	Y	Jack Irving III	4321			0.00	01/05/25	03/05/25	1.97	Y	17.50	1.97	0.00	0.00
11	Y	Jack Irving III	4321			0.00	03/06/25	12/31/25	9.90	Y	16.50	9.90	0.00	0.00
12	Y	Lauren Johnson	5656			0.00	01/01/25	12/31/25	12.00	Y	22.00	0.00	0.00	12.00
13	Y	Matthew Klein	4545			0.00	01/01/25	03/01/25	1.97	N		1.97	0.00	0.00
14	Y	Megan Lopez	8989			0.00	05/01/25	12/31/25	8.05	Y	21.50	0.00	0.00	8.05
15	Y	Josh Mason	9898			0.00	02/01/25	12/31/25	10.98	Y	20.00	0.00	0.00	10.98
16	Y	Sarah Noland	1414			0.00	02/01/25	08/31/25	6.97	Y	18.25	0.00	6.97	0.00
17	Y	Sarah Noland	1414			0.00	10/01/25	12/31/25	3.02	Y	18.25	0.00	3.02	0.00
18	Y	Trevor Osborne	9897			0.00	01/01/25	12/31/25	12.00	Y	19.00	0.00	12.00	0.00
19	Y	Christy Reilly	4545			0.00	05/06/25	12/31/25	7.89	Y	19.02	0.00	7.89	0.00
20	Y	Amanda Williams	8145			0.00	01/01/25	12/31/25	12.00	Y	35.56	0.00	0.00	12.00
21						0.00			0.00		XX.XX	0.00	0.00	0.00
22						0.00			0.00		XX.XX	0.00	0.00	0.00

JCG WORKSHEET EXAMPLE-SHEET 2

Values to be Entered in Form EZ-JCG		
New Job Creation	Total Value	Form Reference
# of all equivalent PFTP filled by the firm during the BASE year	5.40	Part II., 4.A.
# of all equivalent PFTP filled by the firm during the GRANT year	13.70	Part II., 4.B.
New eligible PFTP filled in grant year earning at least 175% of the minimum wage and health benefits	3.67	Part II., 5.E.
New eligible PFTP filled in grant year earning at least 150% of the minimum wage (but less than 175%) and health benefits	4.24	Part II., 5.F.

JCG WORKSHEET (OR JCG-HUA/SWaM WORKSHEET)

- **JCG Worksheet** to be completed by non-HUA/SWaM businesses for net new positions earning at least \$18/hour
- **JCG-HUA/SWaM Worksheet** to be completed by HUA/SWaM businesses for net new positions earning at least \$15/hour
- The worksheets calculate grant-eligible positions filled during the grant year & automatically calculate qualification information to be used for the JCG online application form.
- Based on the dates of employment, the worksheet will **automatically distribute full months worked** at each eligible wage rate requirement (125%, 150% or 175%) once wage data is entered.
- If a position was not filled for the entire grant year, the prorated amount based on the number of months employed is automatically calculated.

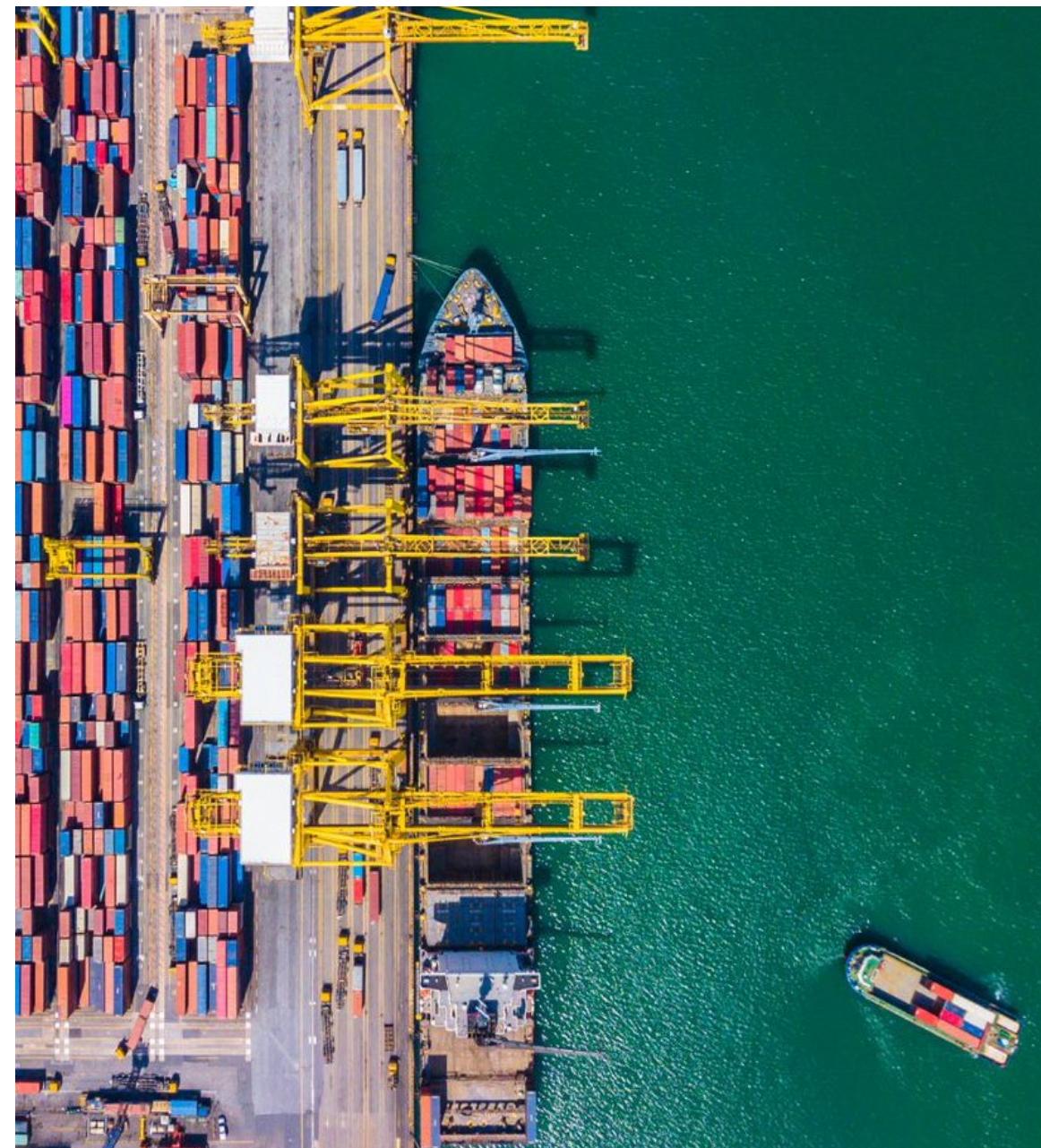


JCG (HUA/SWAM) WORKSHEET

- Include all employees filling permanent full-time positions in the Base Year and Grant Year.
- **Positions that should not be included are positions that:**
 - not permanent (contracted or seasonal);
 - not full-time (part-time or as-needed);
 - not meeting the report to work requirement;
 - food and beverage, retail, and personal service
 - churned positions
- Wage info only needs to be listed for Permanent, Full-Time Positions hired after the Base Year through 12/31/2025 that have been offered health benefits.
- An employee given a raise during the GY must be entered on separate lines for each wage rate.

SALARY & WAGES

- Divide an employee's annual salary by 1,820 hours (must have 1,680 hours to qualify)
 - Include shift premiums and commissions
 - Do not include bonuses or overtime.
- Calculations must be shown in the Attestation Report
 - Salary Conversion Example:
 - Annual Salary = \$40,000
 - Conversion Rate = 1,820
 - $(52 \text{ weeks} \times 35 \text{ hours/week}) = 1,820$
 - $\$40,000 / 1,820 \text{ hours} @ \$21.98/\text{hour} = \text{Wage Rate}$



PRINTING WORKSHEETS

When printing the hard copy for your documentation records, please follow the instructions below.

Since the worksheet is equipped with formulas in place for 3,000 rows, the worksheet will print **ALL** the rows unless the print range is specified by the applicant.

Follow these instructions to ensure that only the completed portions of the worksheet are printed.

- Under the **View** tab on top toolbar, click on "Page Break Preview" to determine the total number of pages completed.
- When printing, specify the print range based on the number of pages completed by the applicant.
- The hard copy should only include the completed pages within the "JCG Worksheet" tab.
- The worksheet must be printed with a landscape layout on legal size paper.



REQUIRED MATERIALS

Application and all required materials must be submitted by 11:59 PM (EDT) on April 1, 2026.

- Commonwealth of Virginia W-9
- Local Zone Administrator (LZA) Review Form
- Applicant Declaration Form
- CPA Attestation Report (Should be submitted with application - not after deadline!) unless the firm is exempt from the attestation requirement
- JCG Worksheet or JCG-HUA/SWaM Worksheet



All application materials are available on the EZ Online Submission Site:
<https://dmz1.dhcd.virginia.gov/EZonePortal/>

JCG APPLICANT RESPONSIBILITIES

The business firm will provide the CPA with the following:

- A **JCG/JCG-HUA Online Worksheet** that includes all employees filling PFTPs in the Base Year (in alphabetical order) followed by all employees filling PFTPs in the Grant Year (in alphabetical order). Failure to provide a completed and accurate list of all employees, the dates they were employed, and their wage rates may result in an under-or overpayment of grant funds. The Commonwealth will require the grantee to return an overpayment to the Treasurer of Virginia.
- Employees receiving raises (or decreases) in pay during the Grant Year must be listed on a separate line for each wage fluctuation. Applicants may not use their average wage rate OR ending wage rate to represent an employee's annual wages.



JCG APPLICANT RESPONSIBILITIES

- **I-9s and paystub/payroll records** indicating the first work date, last work date, and wage rates in the Base Year and Grant Year for each employee listed on the JCG Online Worksheet, where applicable.
- **Health benefits documentation** (including written benefit waivers).
- The business firm representatives must provide his/her signature on the **Applicant Declaration Form** verifying the following:
 - No retail, food or beverage, or personal service positions are listed on the worksheet.
 - All employees listed are PFTPs and have not been churned from another location within the Commonwealth of Virginia.
 - All employees listed on the worksheet (Grant & Base year) meet the report to work requirement.



REQUIRED MATERIALS

Commonwealth of Virginia

FORM W-9

Be sure you are using the
Commonwealth of Virginia W-
9 Form
*(IRS / Department of Treasury
W-9s are not accepted)*

Complete ALL HIGHLIGHTED SECTIONS

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised March 2022	Request for Taxpayer Identification Number and Certification																																								
Section 1-Taxpayer Identification																																									
<div style="display: flex; justify-content: space-between;"> <div style="flex: 1;"> <input type="checkbox"/> Social Security Number (SSN) OR <input type="checkbox"/> Employer Identification Number (EIN) <div style="display: flex; justify-content: space-around; margin-top: 10px;"> 1234567890 </div> </div> <div style="flex: 2; padding-left: 10px;"> Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the "Legal Name" line to avoid backup withholding. If you do not have a Tax ID number, please reference "Specific Instructions - Section 1." If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party. </div> </div>																																									
Unique Entity Identifier (UEI) (see instructions) <div style="display: flex; justify-content: space-around; margin-top: 10px;"> 1234567890 </div>		Legal Name: <input type="text"/> Business Name: <input type="text"/>																																							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; background-color: #ffffcc;">Entity Type</th> <th colspan="2" style="text-align: center; background-color: #ffffcc;">Entity Classification</th> <th rowspan="2" style="text-align: center; vertical-align: middle;">Exemptions (see instructions)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> Individual </td> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> Corporation </td> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> Professional Services </td> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> Medical Services </td> <td style="padding: 5px;"> Exempt payee code (if any): <input type="text"/> </td> </tr> <tr> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> Sole Proprietorship </td> <td style="text-align: center; padding: 5px;"> <input type="checkbox"/> S-Corporation </td> <td style="text-align: center; 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Remittance Address: <input type="text"/> City: <input type="text"/> State: <input type="text"/> Zip Code: <input type="text"/>																																									
Section 2-Certification																																									
<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See instructions titled Certification</p>																																									
Printed Name: <input type="text"/>		Authorized U.S. Signature: <input type="text"/> Date: <input type="text"/>																																							

COV W-9

- **MUST** provide either **SSN or FEIN**. Unique Entity Identifier (UEI) is **NOT** required.
- Provide FEIN if applicant is:
-LLC -Partnership -Corporation -S Corp
- Provide SSN if applicant is an individual or Sole Proprietor
- “**DISREGARDED ENTITY**” should **NEVER** be checked as the taxpayer entity type.
- If the company that is applying is a disregarded entity, then a **W-9 should be submitted for the company/individual that is capitalizing on the investment.**
- Utilize the Legal Name and FEIN of the parent/taxable entity and note the name of the disregarded entity on the W-9.

Form W-9 Commonwealth of Virginia Substitute W-9 Form Revised March 2022	Request for Taxpayer Identification Number and Certification		
<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div style="flex: 1;"> <input type="checkbox"/> Social Security Number (SSN) </div> <div style="flex: 1;"> OR </div> <div style="flex: 1;"> <input type="checkbox"/> Employer Identification Number (EIN) </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="flex: 1; text-align: center;"> <input type="text"/> </div> </div> </div> <div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <p>Please select the appropriate Taxpayer Identification Number (EIN or SSN) type and enter your 9 digit ID number. The EIN or SSN provided must match the name given on the “Legal Name” line to avoid backup withholding. If you do not have a Tax ID number, please reference “Specific Instructions - Section 1.” If the account is in more than one name, provide the name of the individual who is recognized with the IRS as the responsible party.</p> </div> <div style="display: flex; justify-content: space-between;"> <div style="flex: 1;"> Unique Entity Identifier (UEI) (see instructions) </div> <div style="flex: 1;"> <input style="width: 100%;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="flex: 1;"> Legal Name: </div> <div style="flex: 1;"> <input style="width: 100%;" type="text"/> </div> </div> <div style="display: flex; justify-content: space-between;"> <div style="flex: 1;"> Business Name: </div> <div style="flex: 1;"> <input style="width: 100%;" type="text"/> </div> </div>			
Section 1 - Taxpayer Identification	Entity Type	Entity Classification	Exemptions (see instructions)
	<input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Sole Proprietorship <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> C-Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Disregarded Entity <input type="checkbox"/> Estate <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Government <input type="checkbox"/> Partnership <input type="checkbox"/> Non-Profit <input type="checkbox"/> Corporation	<input type="checkbox"/> Professional Services <input type="checkbox"/> Medical Services <input type="checkbox"/> Political Subdivision <input type="checkbox"/> Legal Services <input type="checkbox"/> Real Estate Agent <input type="checkbox"/> Joint Venture <input type="checkbox"/> VA Local Government <input type="checkbox"/> Tax Exempt Organization <input type="checkbox"/> Federal Government <input type="checkbox"/> OTH Government <input type="checkbox"/> VA State Agency <input type="checkbox"/> Other	Exempt payee code (if any): (from backup withholding) Exemption from FATCA reporting code (if any):

COV FORM W-9 | Contact Information

- Remittance address may be different than the physical/legal address of the company and **MUST** be completed. Please be sure to complete BOTH Legal Address & Remittance Address.
- **Remittance address **MUST** be the address to which the company wants to receive the grant check. TRIPLE CHECK THIS ADDRESS!**
- If you already do business with Commonwealth of Virginia, you may receive your payment through EFT. All information must be completed on the COV W-9.

Contact Information			
Legal Address:	<input type="text"/>		
City:	<input type="text"/>	State :	<input type="text"/>
Remittance Address:	<input type="text"/>		
City:	<input type="text"/>	State :	<input type="text"/>
Under penalties of perjury, I certify that:			

Name:

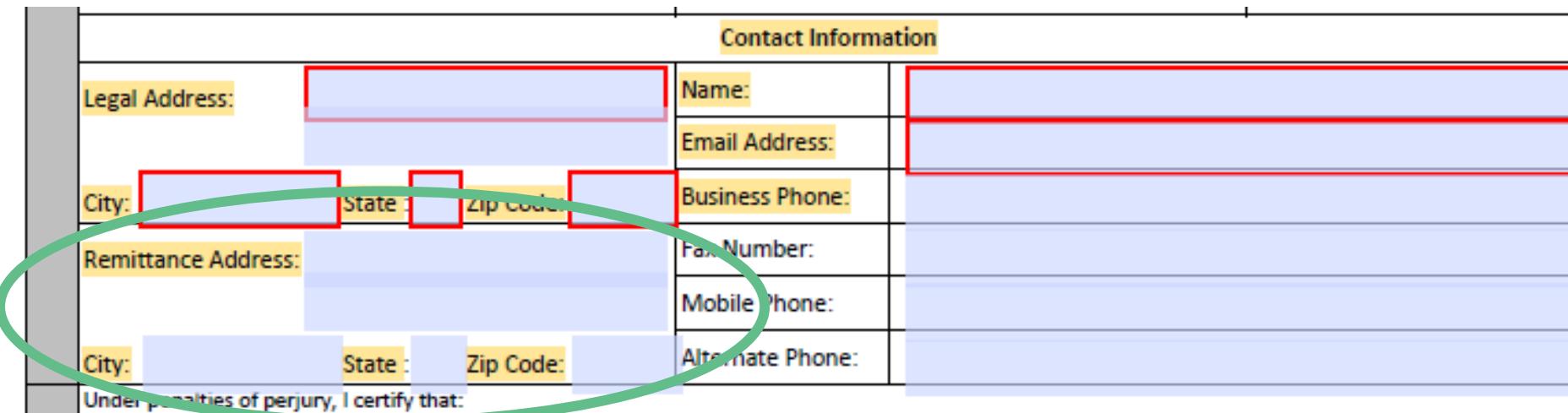
Email Address:

Business Phone:

Fax Number:

Mobile Phone:

Alternate Phone:



COV FORM W-9 | Signature

- Print and Sign Name of contact person listed above
- Date of signature **MUST** be in 2026
- Signature Options:
 - Physically sign the document, scan, and submit
 - Digital/Electronic Signature – must be an approved vendor or provide the audit report verifying the signature

Approved Electronic
Signature Vendors:

Docusign
Adobe Signature

Section 2 - Certification

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See instructions titled Certification

Printed Name:		
Authorized U.S. Signature:	Date:	



APPLICANT DECLARATION FORM

- See blue instructions for the correct person to fill out each section.
- Contact phone and email should be the main contact for the application/grant. This is the email we will reach out to with any discrepancies or questions we have.
- The Narrative Summary gives us a better understanding of the project. Include:
 - info on the state of the building/facility before the project began (building use and owner)
 - rough summary of end goals/work
 - timeline of the project



APPLICANT DECLARATION FORM

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT]

ZONE INVESTOR/APPLICANT NAME |

BUSINESS NAME |

CONTACT PHONE |

CONTACT EMAIL |

PHYSICAL ADDRESS OF PROPERTY |

NARRATIVE SUMMARY | *(Summarize the project, including building use and owner, a summary of work completed, and the timeline of the project) RPIG application only*

[TO BE COMPLETED BY THE ZONE INVESTOR/GRANT APPLICANT OR CPA]

RPIG THRESHOLD MET

Real Property Investment Grant (RPIG)

- New Construction project (\$500,000 threshold met)
- Rehab/Expansion project (\$100,000 threshold met)
- Solar Only (no threshold)
- New Construction w/ Solar (\$450,000 threshold met)
- Rehab/Expansion w/ Solar (\$50,000 threshold met)

JCG THRESHOLD MET

Job Creation Grant (JCG)

- JCG 4-job minimum met

Additional Information if needed

APPLICANT DECLARATION FORM

○ Signature required.

“I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.”

CPA ATTESTATION

- Real Property Investment Grant (RPIG) (CPA Attestation required for all)
 - CPA Attestation completed and part of submission
- Job Creation Grant (JCG) (CPA Attestation is required for JCGs except when applicant has base year employment at or below 100 PFTP and grant-eligible positions at or below 25 PFTP.)
 - CPA Attestation completed and part of submission
 - No CPA Attestation required

RPIG APPLICANTS ONLY

PERMITS & FINAL PLACED IN SERVICE DOCUMENTS

- If permits required by locality, then a Certificate of Occupancy or Final Inspection is required.
 - Certificate of Occupancy (C.O.) from locality provided
 - Final Inspection from locality provided (no C.O. required)
- If permits not required by locality, then a third-party inspection must be provided.
 - Third-party inspection provided and is FINAL.

ELIGIBLE USE

- Commercial
- Industrial
- Mixed-Use (at least 30% commercial or industrial)

Declaration | *I, the undersigned, on behalf of the zone investor/applicant, declare that I have made the management decisions necessary to complete this application and this application has been examined by me and is an accurate statement. I have disclosed all the required documentation so that the CPA could perform the Agreed Upon Procedures established by DHCD. I am authorized to sign on behalf of the zone investor/applicant.*

Typed or Printed Name |

Signature & Date |

JCG APPLICANTS ONLY

JCG WORKSHEET

Worksheet required for all first-time JCG applicants and any applicants that did not require submission of the CPA Attestation

- JCG Worksheet completed and part of submission
- JCG Worksheet NOT required
- Not applicable (if RPIG submission)

LZA REVIEW FORM

- **Property Identification Number.** This number is specific to each locality (tax ID #, parcel ID, etc.). Ask LZA for help identifying this number if needed.
- Second half of form must be completed by LZA.
- LZA certifies that the property is located within the boundaries of an Enterprise Zone.
- Must be signed by LZA. Electronic signatures are accepted. (LZA may NOT simply type their name in the form.)



LOCAL ZONE ADMINISTRATOR REVIEW FORM

To be completed by zone investor/grant applicant:

Zone Investor/Applicant Name |

Zone Investor/Applicant Email |

Zone Investor/Applicant Phone |

Physical Address of the Property |

Property Identification # |

(specific to each locality; may be called tax ID # or parcel ID)

To be completed by the Local Zone Administrator:

Zone Name & Number |

Zone Designation Date |

I certify that the property of the applicant is located within the boundaries of an Enterprise Zone.

Local Zone Administrator Name |

Local Zone Administrator Signature & Date |

JCG ONLINE APPLICATION FOR EZ-JCG & EZ-JCG- HUA/SWAM

Part I | Background Information

Part II | Qualification Information

Part III | CPA Information

Part IV | Documents Upload

Part V | Comments



PART I | BACKGROUND INFO

- EZ-JCG is submitted online. A sample application page is available to collect information prior to entering it into the application portal.
- It is important to choose the type of JCG app
 - Standard
 - HUA
 - SWaM-Certified Business

PART I: BACKGROUND INFORMATION

1. Qualified Zone Investor's Legal Name	2. Trading name, if different than Legal Name	3. Date Bus. Began Operation in Zone (MM/DD/YYYY)
4. Federal Employment ID# (FEIN) or Social Security Number (SSN) <small>Enter SSN only if individual is applying for JCG grant. See JPG manual for more information</small>		
6. Physical Address of Zone Establishment	City/County/Town	Zip Code
7. Type of Application	8. Type of Job Creation Made by the Applicant	
<input checked="" type="radio"/> Standard <input type="radio"/> High Unemployment Area (HUA) <input type="radio"/> SWaM- Certified Business	<input type="radio"/> Expansion of an existing firm <input type="radio"/> New firm (start up) <input type="radio"/> Relocation of a firm from outside Virginia <input type="radio"/> Relocation and expansion of a firm within Virginia	
<small>Note: Firms are not eligible to apply for the JCG if simultaneously closing a facility in Virginia.</small>		
9. Federal Employment ID# (FEIN) of Parent Company (if applicable)	10. If the Firm is Subsidiary, Name of the Parent Company	
11. Zone Name [Select Zone Name]	12. Zone #	13. Zone Designation Date
15. Name of Grant Applicant Representative First: <input type="text"/> Last: <input type="text"/>	Title <input type="text"/>	Daytime Phone # <input type="text"/>
16. Principal Mailing Address <input type="text"/>	City <input type="text"/>	State VA <input type="text"/> Zip Code <input type="text"/>
14. Name of Local Zone Administrator <input type="text"/>		

PART II | QUALIFICATION INFO

PART II: QUALIFICATION INFORMATION

1. Grant is requested for calendar year 2025 (YYYY). 2. Check year of qualification. YR 1 YR 2 YR 3 YR 4 YR 5

3. Base Calendar year used by the business firm (YYYY). *This base year remains the same for the five years of qualification.*

4. **New Job Creation** (Note: PFTP=Permanent full-time position.)

All documented jobs must exclude positions in retail, food and beverage, and personal service.

- A. # of all equivalent PFTP filled by the firm during the BASE year. *(Base Year remains the same for the five years of qualification.)*
- B. # of all equivalent PFTP filled by the firm during the GRANT year.
- C. Increase in the # of equivalent PFTP created over the base year. Subtract line A from line B.
- D. New jobs created over four net new job threshold. Subtract 4 from line (C).

Note: If line C is equal to or less than 4, the firm will not qualify for job creation grants.

Base year employment is a static number and should remain the same for each year in the firm's five-year grant period.

A
B
C
D

Auto-calculated on the online application based on values entered in 4A-B.

PART II | QUALIFICATION INFO

Standard JCG App:

5. Grant Eligible Employees

- E. New eligible PFTP filled in grant year earning at least 175% of the minimum wage and offered health care benefits.
* B5 on JCG Worksheet.
- F. Net new eligible PFTP filled in grant year earning at least 150% of the minimum wage (but less than 175%) and offered health care benefits.
* B6 on JCG Worksheet.
- G. Number of new grant year PFTP meeting wage and health benefits requirements.
* Add lines E and F

E

F

G

HUA or SWaM JCG App:

5. Grant Eligible Employees

- E. New eligible PFTP filled in grant year earning at least 175% of the minimum wage and offered health care benefits.
* B5 on JCG Worksheet.
- F. Net new eligible PFTP filled in grant year earning at least 125% of the minimum wage (but less than 175%) and offered health care benefits.
* B6 on JCG Worksheet.
- G. Number of new grant year PFTP meeting wage and health benefits requirements.
* Add lines E and F

E

F

G

PART II | QUALIFICATION INFO

6. Grant Requests

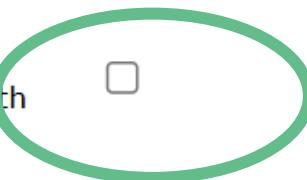
A. Requested JCG award for PFTP earning at least 175% of minimum wage and offered health care benefits.
* Using above procedures, multiply appropriate number by \$800. \$

B. Requested JCG award for PFTP earning at least 125% of minimum wage (but less than 175% of the minimum wage) and offered health care benefits.
* Using above procedures, multiply appropriate number by \$500. \$

C. Total amount of job creation grants requested.
* Add lines A and B. \$

7. The attached worksheet is the worksheet (including formulas) supplied by DHCD and I certify that the information in the worksheet is correct to the best of my knowledge. By checking this box, I verify the following:

- No retail, food or beverage, or personal service positions are listed on the worksheet.
- All employees listed are permanent full-time positions and have not been churned from another location within the Commonwealth of Virginia.
- All employees listed on the worksheet (Grant & Base Year) meet the report to work requirement.



PART III | CPA INFORMATION

PART III: CPA INFORMATION

If company is exempt from CPA Attestation, please check the box.

Name of Certified Public Accountant

VA License #

Daytime Phone #

E-mail Address

Accounting Firm

Address

City

State

VA

Zip Code

PART IV | UPLOADED DOCUMENTS

PART IV: UPLOAD DOCUMENTS

Password protected documents will NOT be accepted. All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

* Indicates a document that must be uploaded to submit application .

Applicant Declaration Form*

No file chosen

JCG Worksheet Sheets (must upload excel version)*

No file chosen

COV Form W-9*

No file chosen

LZA Review*

No file chosen

CPA Attestation Report Form (If Not Exempt)

No file chosen

Additional Information

No file chosen

Password protected documents will NOT be accepted.

All documents must be uploaded separately (one PDF with all the documents will NOT be accepted).

The final field in this section requires the applicant to check the Commonwealth of Virginia W-9 to ensure that the correct FEIN was used, and the Remittance Address field is the correct address to which the Department will send the company's grant check.

CPA ATTESTATION

- Attestation requirement is waived if a firm has a base year employment of **100 or fewer positions** **AND creates 25 or fewer grant eligible positions** (**§ 59.1-547**)
- Waiver eligibility must be determined each year.
- **Firm must still complete the required JCG Worksheet and submit to DHCD for review.**
- DHCD staff will monitor each firm who was able to waive the attestation requirement annually using the procedures outlined in the CPA Attestation Manual.



Q&A

THANK YOU!

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