



## Rural Area Application for B&O Tax Credit on New Employees

Application for tax credits must be made within 90 days after the actual hiring of qualified employment positions. A new application must be submitted after each group of four consecutive quarters that you project employment to increase over 15%. Positions hired after the end of four consecutive calendar quarters are not considered for this credit. Credit for a position may not be received under both this program and the Software B&O Job Credit Program or the International Services Job Credit Program. This application reflects legislative changes of House Bill 1566 effective January 1, 2008.

| Business Identification |          |   |  |
|-------------------------|----------|---|--|
|                         |          |   |  |
| Name of Business        |          |   |  |
| Address                 |          | Name of Contact Person (all correspondence will be directed to this person) |  |
| City                    |          | (    )  |  |
| State                   | Zip Code | Telephone Number  |  |

|   |   |  |   |  |   |   |   |   |   |  |  |  |  |  |  |   |  |  |  |   |  |  |  |
|---|---|--|---|--|---|---|---|---|---|--|--|--|--|--|--|---|--|--|--|---|--|--|--|
| Department of Revenue Tax Reporting Account Number      | <table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="width: 10px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="width: 10px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="width: 10px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="width: 10px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table> |  |   |  | - |   |   |   | - |  |  |  |  |  |  | - |  |  |  | - |  |  |  |
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| Department of Employment Security Identification Number | <table style="margin: auto; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="width: 10px; text-align: center;">-</td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> <td style="border: 1px solid black; width: 20px; height: 20px;"></td> </tr> </table>  |  |   |  |   |   |   | - |   |  |  |  |  |  |  |   |  |  |  |   |  |  |  |
|   |   |  |   |  |   | - |   |   |   |  |  |  |  |  |  |   |  |  |  |   |  |  |  |

| Location of the Facility for Which Job Credits are Being Sought  |                          |                |          |
|--|--------------------------|----------------|----------|
| <i>Please complete one application for each separate facility that is expanding positions.</i>                     |                          |                |          |
| Check one:   |                          |                |          |
| Rural County   | <input type="checkbox"/> | County         |          |
| Community Empowerment Zone   | <input type="checkbox"/> | Street Address |          |
|  |                          | City           | State    |
|  |                          |                | Zip Code |
| Does the applicant operate in other Washington locations? <input type="checkbox"/> Yes <input type="checkbox"/> No |                          |                |          |

| Business Activity to be Conducted at This Business Facility   |
|---|
| <i>If additional space is needed please attach additional pages.</i>  |
| Describe your manufacturing activity _____  |
| _____   |
| Describe your research and development activities, if applicable _____  |
| _____   |
| Is the applicant engaged in the power and light business, other than in-house co-generation? <input type="checkbox"/> Yes <input type="checkbox"/> No |

| General Information   |   |
|-----------------------|---|
| Check one:            | If this is to be a new facility, what is the estimated cost of the project? |
| Business is new       | Cost of structure      \$ _____   |
| Business is expanding | Cost of equipment      \$ _____   |
|                       | Total      \$ _____   |

**Employment Information for this Facility (please complete attached worksheet)**

Date of first hire \_\_\_\_\_ Application is due within 90 days of this date

Calendar Quarter for this date \_\_\_\_\_ (Enter this calendar quarter under Quarter A)

**Employment for previous four quarters (worksheet is available, if needed)**

|   |  |  |  |  |                       |
|---|--|--|--|--|-----------------------|
| Calendar Quarter  |  |  |  |  | <b>Total for Year</b> |
| Total FTEs*   |  |  |  |  |                       |
| To get average number of FTEs, divide by 4                                      |  |  |  |  |                       |
| To get 15% target, multiply by 1.15.  |  |  |  |  | X 1.15                |
| This target is the minimum average for the next year to qualify for the credit. |  |  |  |  |                       |

**Employment for current quarter plus estimates for the next three quarters**

For current quarter A enter actual amount, if known, or enter estimate.  
For remaining three quarters, enter estimates based on expected hired positions.

|  | <b>A</b><br>This quarter includes<br>first hire date | <b>B</b> | <b>C</b> | <b>D</b><br>Annual report due<br>after this quarter | <b>Total for Year</b> |
|--|--|----------|----------|---|-----------------------|
| Calendar Quarter   |  |          |          |   |                       |
| Total FTEs*  |  |          |          |   |                       |
| New positions<br>under 40K   |  |          |          |   |                       |
| New positions<br>over 40K  |  |          |          |   |                       |
| To get average number of FTEs, divide by 4.  |  |          |          |   |                       |
| This number must be greater than the target number above, to qualify for the credit. |  |          |          |   |                       |

\* Full Time Equivalent (FTE) positions:

Add the hours during a quarter for all part time employees who worked less than 455 hours. Divide this number by 455, and add to the total of full time employees. This is the number of FTE positions.

**Annual Report is required:**

Annual reports will be required for two years after application. The first annual report, due within 30 days of the end of Quarter D above, will be used to check how many employees have been hired and affirm that the 15% target has been achieved. The second annual report, due one year after the first report, will be used to confirm that the employees have been retained. See the Annual Report form for additional information.

**Future Credits:**

You may apply for additional credits as long as each set of four consecutive quarters continues to have expansion that meets the 15% increase. You may apply for future credits in any quarter after Quarter D above. A new application for each facility is required.

**Questions:**

Call (360) 902-7175 for assistance.

**Return application to:**

Taxpayer Account Administration  
Special Credits & Assessments  
PO Box 47476  
Olympia, WA 98504-7476

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.