

Urban Enterprise Zone Program

Recertification Instructions

Please follow these instructions carefully to expedite the processing of your application for recertification as a qualified Urban Enterprise Zone (UEZ) business. Once you have completed the Recertification Application, make a copy for your records and return it to your local UEZ coordinator for processing. Remember to include your completed Recertification Employee Data Sheet and an Exempt Sales Tax Tracking Form. **Incomplete applications are subject to rejection--do not leave any blanks! You may not exercise any UEZ benefits until receipt of a recertification letter of approval from the State Urban Enterprise Zone Office and appropriate tax-related certificates and forms from the Division of Revenue.** To ensure continuity of your UEZ tax benefits, you should mail your Recertification Application to your local coordinator as early as possible. **Remember that tax-permits are issued for one year only. You will not receive new permits until your Recertification Application is approved each year!**

Section I: Zone Business Information

Zone Business Information (1-14). Please review your company information included in Section I. If there has been a change in ownership resulting in new taxpayer identification numbers, then you should not complete a Recertification Application. Instead, request a new certification application from your local coordinator by sending a letter which briefly provides details of the change. Make any other changes directly on the Recertification Application in the space provided. If you have future changes in company name, address or business formation, contact your coordinator immediately so that our records remain current.

Section II. Statistical Data

1. Number of Full-time Employees at Start Date. This is the number of full-time employees reported as employed at your original certification date. **Do not change this number.**

2. Number of Part-Time Employees at Start Date. This is the number of part-time employees reported as employed at your original certification date. **Do not change this number.**

3. Current Number of Full-time Employees. Enter the number of full-time employees that you currently employ. Full-time employees work twelve months per year and at least 30 hours per week. They must report to the location in the zone at least 51% of the year. Your number of full-time employees must be at least one employee greater than the actual number of full-time employees with which you began the program. If you are not able to meet this increase in employment requirement, call your local coordinator to see if you are eligible for special provisions, including:

- A one-time, one-year conditional approval at the UEZ Director's discretion;

- Special part-time employee provisions for businesses that began the UEZ Program with 10 or less full-time employees;
- If your business employs fewer than 50 full-time employees you may be eligible to make an investment in lieu of increasing employment.
- If your business has experienced certain adverse conditions which limit your ability to increase employment, you may be eligible for a special retention approval at the UEZ Director's discretion.

3. Current Number of Part-time Employees. What is your current total number of part-time (including seasonal) employees? (*Part-time employees work less than 30 hours per week and seasonal employees work less than 12 months per year.*)

4. Number of Employees Projected for Next Program Year. How many total full-time employees do you anticipate employing at the end of your upcoming program year? (Be sure to include the **total** number of employees and not just the increase or decrease from your current number.)

5. Actual Capital Investment Made During the Past Program Year. What is the actual amount you invested during your past program year? Capital investments, for the purpose of this application, refer to the purchase of property which is depreciated over a term of years; for example, building additions and improvements, furniture, computers, motor vehicles and machinery. Capital investments do not include property expensed on an annual basis, for example, office supplies, paper products, machine parts with a life of less than one year, expendable items, etc.

6. Projected Capital Investment Next Program Year. Project the amount you intend to invest during the upcoming program year, and describe how the money will be spent.

7. Reduced Sales Tax Collection. Retail businesses may be eligible to charge a reduced State sales tax to their customers. As an eligible business you will have received a permit from the N.J. Division of Revenue which authorizes you to charge a reduced rate. Are you presently collecting the New Jersey Sales Tax at a reduced rate?

Exempt Sales Tax Tracking Form

An Exempt Sales Tax Tracking Form must be completed, signed and returned with your Recertification Application. You should have used this form during your past program year to track purchases made upon presentation of your Contractor's Exempt Purchase Certificate (UZ4) and the Urban Enterprise Exempt Certificate (UZ5). If the number of purchases you make is extensive you may summarize the information, for example, by month or type of purchase. If you did not make any tax-exempt purchases, complete the form by entering "0" in the "Total (\$)" boxes. You may also substitute a computer printout which provides the same information, however be sure to attach the signed "Exempt Sales Tax Tracking Form" as a cover to your print-out and include totals in the "Total (\$)" boxes. Your application cannot be processed without the completed Exempt Sales Tax Tracking Form. If you did not receive a Sales Tax Tracking Form last year, and therefore did not track your purchases, please estimate the savings you realized in the "Total" boxes at the bottom of the form.

Recertification Employee Data Sheet

Both sides of the Recertification Employee Data Sheet must be completed for all your full-time personnel employed at the time you complete your Recertification Application. Be sure to break-out your past program year's new full-time hires from other personnel. Full-time employees work twelve months per year at least 30 hours per week. They must report to the zone location at least 51% of the year. Do not include part-time employees on either side of the form.

Side One--NEW Full-Time Hires

Company Name: Use the same name that is used in Section I #1 of your Recertification Application.

NJ Taxpayer Identification #: Use the same unemployment registration number that is used in Section I #10 of your Recertification Application.

List the social security number, name and address of all the full-time employees you currently employ that you hired during the past program year. Place an "X" under the appropriate Employee Characteristics Prior to Hire Section if the following conditions are met.

1. the employee is a resident of a municipality in which any Urban Enterprise Zone (UEZ) is located;
2. the employee is a New Jersey resident who has been unemployed or a recipient of New Jersey Public Assistance six months prior to being hired; or
3. the employee is economically disadvantaged according to the Federal Job Training Partnership Act (JTPA).

Type or print your name on the space provided and sign and date the form. Number the page(s) in the lower right corner of the form. If you need additional space for employee names, you may duplicate the form. **Legible computer print-out may be substituted as long as the same information is provided.**

Side Two

List all full-time personnel other than new hires reported on Side One you employ at the time you complete your Recertification Application. Provide the social security number, name and address of each employee. Use additional sheets if necessary or you may submit a computer print-out as long as the same information is provided. Illegible print-out will not be accepted.

Part-Time Employee Data Sheet

If your business employed 10 or less full-time employees at the time you began the program and you are using the program's Part-Time Employee Provision, you are required to complete the Part-Time Employee Data Sheet. If you employed 0 to 5 full-time employees when you began the UEZ Program you may meet the increase in employment requirement by employing at least one additional part-time employee over the number with which you began the program. If you employed 5 to 10 full-time employees when you began the program you may meet the increase in employment requirement by hiring at least 2 additional part-time employees over your original number.

25% Employment Factor Requirement

If your business began in the UEZ after the zone was designated, you are required to meet a 25% Employment Factor. The Administrative Use Only section of your application lets you know if you are required to meet the 25% Factor; whether you have already met it; and what the deadline is. To meet the 25% Factor, at least 25% of your new full-time employees hired during your first or second year in the program must meet one or more of the "Employee Characteristics Prior to Hire" as described up above. For names of potential employees who may meet these criteria, contact the Division of Employment Services Job Order Taking Unit at 1-800-233-5005. *(Please note that the Department of Labor cannot confirm whether your existing employees meet these criteria.)*