

# AFI INSTRUCTIONS

## APPLICATION FOR INCENTIVES INSTRUCTIONS

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### OVERVIEW

This AFI requests information to ascertain the applicability and qualifications of a particular project to add new jobs and or new investment in the State of Indiana for the purpose of a potential offer of State economic development incentives. The applicant must be the legal company registered with the Indiana Secretary of State that will directly add new Hoosier jobs and/or investment for the project. In the event where there is a third party or multiple parties involved in project hiring or investment, please contact the IEDC business development manager prior to completing this AFI. The IEDC requests the 'taxable year end' for which the company files taxes in the State of Indiana for information purposes only – all incentives however are offered, and data should be recorded as, based on a calendar year (January – December).

### CONTACTS

The 'Primary' contact should be the person that will handle the administration of the incentives being applied for. It is the duty and responsibility of the Company to inform the IEDC as this contact may change in the future. The 'Senior Official' contact should generally be the person responsible for the initial conversations with the State regarding the project and the person to whom any offer of incentives made by the State shall be addressed to. Finally, if the Company has hired a project consultant associated with this project, the IEDC requests that information to ensure that those individual(s) are afforded the information necessary to best serve you, their client.

### INVESTMENTS

Investments purchased used or transported (used) from other states are not qualified for consideration of State economic development incentives. However, the IEDC requests a full detail of the company's new spending plans for the project. If a particular planned investment does not wholly fit a category, please choose the category that best fits. If the project requires certain public infrastructure improvements (roads, sewage, cabling to the project site, etc.), please indicate that expected cost as has been approved or estimated by the local community.

### EMPLOYMENT

This section should be filled out for qualified employee positions that presently exist at a project location, and a list (cumulative) of new positions to be added for the duration of the project up to the point at which the project is 'fully employed' (reaches expected peak). Qualified positions are those considered full-time (35+ hour per week average or otherwise designated full-time by the company), permanent, Indiana-resident employees at the project location. For the purposes of determining expected cumulative new positions, please do not include in-state transfers from other locations. Average hourly wage expectations of positions should be listed in terms of the positions' basic wages, excluding bonuses or benefits. If certain positions are paid salary, to convert to an hourly wage please divide the annual base salary by 2,080 (hours worked per year).

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### TRAINING

This section should be filled out for training needs associated with any of the positions reported under the 'employment' section (both existing and new positions). Unlike the employment section, please list the number of positions to be trained and expected cost of training non-cumulatively, such that data is recorded to reflect the fact that the same position could receive training in more than one year. Please list only qualified training expenses, which exclude (in sum): employee orientation training, trainee wages, OSHA/safety training.

### TAX LIABILITY

This section requests expected annual values of adjusted gross income (AGI) tax liability due to the State of Indiana. The first row asks the Company to estimate the tax liability it expects to owe the State upon filing its income taxes. In the event where the Company files a consolidated return with its parent or other related entity, please indicate the expected tax liability associated with that related filer. The second row asks the Company to estimate the increase (if any) in tax liability it expects to owe the State based on its expansion or creation of new operations in the State at the project location. For calculation purposes, please note that pass-through entities such as S-Corps are taxed at the individual income tax rate of AGI in Indiana, whereas C-Corps are taxed at the rates subject to Indiana Code.