



Department of Development

Ohio Tax Credit Authority

Request for a Determination to Waive Program Restrictions on Relocating Positions

The Ohio Job Creation Tax Credit (JCTC) and Job Retention Tax Credit (JRTC) programs impose restrictions on the ability of a taxpayer obtaining such assistance to relocate employment positions from elsewhere in Ohio to the project site. Specifically, a taxpayer is precluded from relocating employment positions to the project site for a period of five years or the term of any tax credit agreement, whichever is shorter.

In limited circumstances, taxpayers seeking assistance under the JCTC or JRTC may relocate positions and still be considered for tax credit assistance. Specifically, the Director of the Ohio Department of Development (ODOD) must determine whether both of the following two statements are true: (1) the site from which the employment positions would be relocated is inadequate to meet market and industry conditions, expansion plans, consolidation plans, or other business considerations affecting the taxpayer; and (2) the legislative authority of the county, township, or municipality from which the employment positions would be relocated has been notified of the relocation.

To obtain such a waiver of relocation restrictions, a taxpayer first must complete this “Request for a Determination.” Staff with the Ohio Tax Credit Authority will use the information included in the request to help the Director in determining whether a waiver is warranted.

Taxpayers desiring a waiver of the relocation restrictions of the JCTC or JRTC programs are encouraged to review the relevant statutory and administrative rule provisions. For purposes of the JCTC program’s restrictions, taxpayers should consult Ohio Revised Code (ORC) §122.17(D)(8) and (E), as well as Ohio Administrative Code (OAC) Rule 122:7-1-08. Similarly, the JRTC program’s restrictions are set forth in ORC §122.171(E)(8) and (F), and OAC Rule 122:16-1-06.

By submitting this completed request, the taxpayer’s representative certifies that the information provided is a true, accurate, and complete disclosure of the requested information. Further, completing and submitting this request does not guarantee the taxpayer will receive a favorable determination from the Director under the Ohio Job Creation Tax Credit or Ohio Job Retention Tax Credit Programs’ respective relocation restriction provisions.

Taxpayer Request for a Determination

Name of Taxpayer

Current Facility Information (the facility *from which* positions may be relocated):

Address (City/Township and County)

Building Size (square footage and acreage)

Building Leased or Owned by Taxpayer? Number of FT Employees to be Relocated

Proposed Facility Information (the facility *to which* positions may be relocated):

Address (City/Township and County)

Building Size (square footage and acreage)

Building Leased or Owned by Taxpayer? Distance from Current Facility

Why is the taxpayer requesting to relocate employment positions? *Check all that apply:*

- Market/Industry Conditions Expansion Plans Consolidation Plans

What other business considerations are occurring to cause the taxpayer to relocate employment positions? *Please provide full explanation in the space below:*

What efforts, if any, were made by the taxpayer to find alternative sites within the same political subdivision as the current facility? Put differently, what obstacles impede the taxpayer from going forward with the proposed tax credit project at the current facility? *Please provide full explanation in the space below.*

Name of Eligible Applicant

Signature of Authorized Representative

Date

Printed Name of Authorized Representative

Title