

**VIRGINIA
Form GJC**

**Application for
Green Jobs Creation Tax Credit**

Tax Year _____

**This credit must be approved before being claimed on your return.
Each location must file a separate application. See instructions for details.**

Fiscal Year Filers: Begin Date _____, and End Date _____

Name	Office Use Only
Trading As	
Street Address	FEIN/SSN
City, State, ZIP Code	
NAICS Code	Principal Business Locality
Description of Principal Business Activity	

Entity Type: (Check One) Individual C Corporation S Corporation
 Partnership LLC Other _____

If you applied for a Major Business Facility Job Tax Credit for the same tax year - STOP - you do not qualify for the Green Jobs Creation Tax Credit.

Renewable, Alternative Energy Type: (Check One) Hydrogen and Fuel Cell Landfill Gas
 Geothermal Heating Systems Wind Systems Solar Heating Systems
 Hydropower Systems Biomass and Biofuel Systems Other _____

Part 1 - Credit Application - Complete the lines below. Attach a list of qualifying jobs including job title, locality code, annual salary and a brief description.

For each job that the credit is claimed, ALL of the following must apply:
1. <input type="checkbox"/> Each position applied for has been filled for at least one year;
2. <input type="checkbox"/> Each position applied for was a new position held in Virginia where each employee worked at least 1,680 hours; and
3. <input type="checkbox"/> Business has not been allowed (i) a Major Business Facility Job Tax Credit pursuant to Va. Code § 58.1-439 or (ii) a federal tax credit for investments in clean energy manufacturing facilities that fosters the creation of any green job for the creation of any job included in Part 2 of this application.

Part 2 - Tentative Credit Computation

1. Enter the number of eligible green jobs created during the taxable year and continuously filled during the year with an annual salary of at least \$50,000.....	1.	
2. Enter the number of green jobs with an annual salary of at least \$50,000 continuously filled during the taxable year for which a Green Jobs Creation Tax Credit was claimed during any of the 4 preceding taxable years.....	2.	
3. Add Lines 1 and 2 and enter the total. If the total is less than 350, enter here. If the total is equal to or greater than 350, enter 350.....	3.	
4. Multiply Line 3 by \$500 and enter here and on Part 24, Line A of Schedule CR.....	4.	

Part 3 - Declaration

Authorized Signature	Title	Date
Printed Name	Phone Number	
Email Address	FAX Number	

File Form GJC and any supporting documentation at least 90 days prior to the due date of your return.

Instructions

Application for Green Jobs Creation Tax Credit

General Information

For taxable years beginning on and after January 1, 2010, but before January 1, 2015, a \$500 income tax credit is allowed for the creation of "green" jobs paying an annual salary in excess of \$50,000. Each taxpayer is allowed a credit for up to 350 new green jobs. In order to qualify for the tax credits, the taxpayer must have created the green job and filled it during the taxable year in which the credit is claimed. The credit is allowed for the taxable year in which the job has been filled for at least one year and for each of the 4 succeeding taxable years provided that the job is continuously filled during the respective taxable year. Any unused tax credits may be carried over for 5 taxable years.

In order to qualify for the tax credit, the taxpayer must demonstrate that the green job was created by the taxpayer and the job was filled for the taxable year in which the credit is claimed.

"Green job" means employment in industries relating to the field of renewable, alternative energies, including the manufacture and operation of products used to generate electricity and other forms of energy from alternative sources that include hydrogen and fuel cell technology, landfill gas, geothermal heating systems, solar heating systems, hydropower systems, wind systems, and biomass and biofuel systems. The Secretary of Commerce and Trade is required to develop a detailed definition and list of jobs that qualify for the credit. This information is available online at <http://www.commerce.virginia.gov/Initiatives/GreenJobsTaxCredit.cfm>.

"Job" means employment of an indefinite duration of an individual whose primary work activity is related directly to the field of renewable, alternative energies and for which the standard fringe benefits are paid by the taxpayer, requiring a minimum of either (i) 35 hours of an employee's time per week for the entire normal year of such taxpayer's operations, which "normal year" must consist of at least 48 weeks, or (ii) 1,680 hours per year. Positions created when a job function is shifted from an existing location in the Commonwealth do not qualify as a job.

Any credits granted to a partnership, limited liability company, or electing small business corporation (S corporation) must be allocated to the individual partners, members, or shareholders, respectively, in proportion to their ownership or interest in such business entities.

If the taxpayer is eligible for the Green Jobs Creation Tax Credit and creates green jobs in an enterprise zone, the taxpayer may also qualify for the benefits under the Enterprise Zone Grant Program.

What to Attach

Provide a copy of the W-2 for each eligible employee.

When to Submit Application

Form GJC and any supporting documentation must be completed and mailed at least 90 days prior to the due date of your return. You must apply each year you are eligible to earn credit for each job that is continuously filled (not to exceed 5 years).

Where to Submit Application

Submit Form GJC and attachments to the **Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or fax it to **804-774-3902**.

What Does the Taxpayer Need to Do

Upon receiving notification of the allowable credit amount, taxpayers may claim the allowable credit amount on the applicable Virginia income tax return and compute any carryover credit amount.

IMPORTANT

All business taxpayers should be registered with the Department before completing Form GJC. If you are not registered, complete Form R-1.

Taxpayers who do not receive notification of allowable credit amounts before their Virginia income tax return due date may file during the extension period or file their regular return without the credit and then file an amended tax return after receipt of notification of the allowable credit amount to claim the tax credit.

Pass-Through Entities

Each pass-through entity must file **Form PTE** with the Department within 30 days after the credit is granted. This information should be sent to: **Department of Taxation, Attn: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or you may fax it to **804-786-2800**. **Please do not do both.**

Credit must be allocated among owners in proportion to each owner's percentage of ownership or participation in the pass-through entity.

All pass-through entities distributing this credit to their owners, shareholders, partners or members must give each a Schedule VK-1, Owner's Share of Income and Virginia Modifications and Credits.

Where to Get Help

Write to the **Virginia Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or call **804-786-2992**.

Green Jobs Creation Schedule

	Job Title	Position Number	Date Position First Filled	Locality Where Work is Performed	Brief Description of Position	SSN of Employee	Employee Salary	Employee Begin Date	Employee End Date	Employee City or County and State of Residence
1										
2										
3										
4										
5										
6										
7										
8										

Attach Additional Pages if Needed.