

CURRENT FULL TIME EMPLOYEES PAYROLL ROSTER

4(d) Provide a complete list of all current Full-Time Permanent Employees (including owners) at location in 1(d). Attach additional pages as necessary.

	Social Security No.	ANNUAL SALARY RANGE (put X in correct column for each employee)			Date Hired (mm/dd/yy)	Average Hours Worked per Week
		Up to \$31,400	\$31,401 to \$50,250	\$50,251 or over		
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34						

Please attach additional pages as necessary.

(next page, please)

REQUIRED DOCUMENTS

The following documents must be attached as part of your application. The documents will not be returned. Additional information may be requested.

- 1. **Completed and signed Form 8821** (attached hereto), authorizing ESDC to verify the information on the business' federal tax returns from the Internal Revenue Service.

AND

- 2. **Completed and signed NYS-45** from most recent quarter as submitted to New York State. ("Quarterly Combined Withholding, Wage Reporting and Unemployment Insurance Return".) Or, if a payroll service is used, a copy of the service's quarterly statement containing the employment information.

AND

- 3. **For the business location on Sept. 11** (Line 1(c) on Application page 1),
 - (i) A photocopy of the fully executed **lease**; **and**
 - (ii) Photocopies of both sides of **cancelled checks for rent** for the months of (1) July or August 2001 **and** (2) October or November, 2001 for the address indicated in 1(c) on Page 1 of this application. (A total of two checks.); **and**
 - (iii) Photocopies of a **utility bill** (for example: gas, electric, telephone) for (1) July or August, 2001 **and** (2) October or November, 2001, for the address indicated in 1(c) on Page 1 of this application. (A total of two bills.); **and**
 - (iv) A photocopy of a completed and submitted New York City Commercial Rent Tax return (CR-Q) for the quarter ending September 30, 2001 or December 31, 2001 which indicates the business premises, unless exempt from filing.

AND

- 4. **For the Eligible Premises** (Line 1(d) on Application page 1), a photocopy of the fully executed **deed, lease or lease amendment**.

AND

- 5. A **voided check** for the business bank account imprinted with the business name. NOTE: All grant payments will be deposited electronically into this account.

CERTIFICATION OF APPLICANT

The undersigned does solemnly affirm, acknowledge and agree that:

- (i) He/she is authorized to execute this application on behalf of the applicant and that to the best of his/her knowledge, information and belief, all statements in the application, including all attachments hereto and any affidavits, certifications or supplementation information provided herewith, are true and accurate;
- (ii) The applicant is in compliance with all federal, state and local laws and is not delinquent on any tax obligations except as disclosed to ESDC;
- (iii) The applicant authorizes the NY State Department of Labor (DOL) to provide to ESDC and EDC copies of all records of employment filed by the applicant in making unemployment insurance reports required under the unemployment insurance law, and if the applicant has multiple locations within New York State, the applicant agrees to file multiple work site reports with the DOL pursuant to the voluntary program being administered by DOL.
- (iv) The applicant shall comply with all of the following requirements as applicable:
 - a) Title VI of the Civil Rights Act of 1964 (42 U. S. C. 2000d et seq.), which provides that no person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, or denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. b) Section 109 of the Housing and Community Development Act of 1974 (the "Act"), as amended, and the implementing regulations at 24 CFR 570.602, which require that no person in the United States shall on the ground of race, color, national origin or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under, any program or activity funded in whole or in part with community development funds made available pursuant to the Act. Section 109 of the Act, and the implementing regulations at 24 CFR Part 146 and 24 CFR Part 8 further provide for the prohibition of discrimination on the basis of age under the Age Discrimination Act of 1975 (42 USC 6101 et seq.), or with respect to an otherwise qualified handicapped person as provided in section 504 of the Rehabilitation Act of 1973 (29 USC 794);
- (v) The applicant has received and agrees to comply with the WTC Small Firm Attraction and Retention Grant Program Guidelines. (Guidelines are available on www.nylovesmallbiz.com);
- (vi) The applicant business will be obligated to repay any grant funds received under this program in the event (a) at any time within a five-year period commencing on the Commencement Date of the new lease, lease amendment or deed it has relocated a substantial portion of its business from the Eligible Premises; or (b) its application, including any information provided therewith or thereafter, including information to support the second installment of the grant, contains any material misrepresentations; (c) if at any time within a five-year period commencing on the Application Date, the Eligible Business fails to file any documentation requested by ESDC or EDC, such as an employment reporting certification form; or (d) the grant was made in error and the applicant is not entitled to assistance under the Program Guidelines;
- (vii) The grant funds will be used only for wages for salaried employees on the Eligible Business' payroll at the Eligible Premises as of the date of application;
- (viii) The receipt of any grants made under this Program is subject to the receipt of funds by ESDC;
- (ix) The application is subject to audit prior to and for up to five years from the Application Date;
- (x) The business name, d/b/a, address and grant amount may be used by New York State, The City of New York, ESDC or EDC in promotional materials;
- (xi) The applicant business is not involved in religious or political activities; and
- (xii) In the event the applicant fraudulently represents any information in the application or supporting documentation, ESDC may exercise any and all remedies available to it under law and shall refer the matter to the appropriate authorities for prosecution.

Printed Name

Signature

Official Title held at business

Date

Partnership items. Sections 6221–6231 authorize a Tax Matters Partner to perform certain acts on behalf of an affected partnership. Rules governing the use of Form 8821 do not replace any provisions of these sections.

When to file. Form 8821 must be received by the IRS within 60 days of the date it was signed and dated by the taxpayer.

Where to file. Generally, mail or fax Form 8821 directly to the Centralized Authorization File (CAF) Unit at the service center where the related return was, or will be, filed. To find the service center address, see the related tax return instructions. To get the fax number, call 1-800-829-1040.

If Form 8821 is for a specific tax matter, mail or fax it to the office handling that matter. For more information, see the instructions for line 4.

Specific Instructions

Line 1—Taxpayer information

Individuals. Enter your name, TIN, and your street address in the space provided. Do not enter your appointee's address or post office box. If a joint return is used, also enter your spouse's name and TIN. Also enter your EIN if applicable.

Corporations, partnerships, or associations. Enter the name, EIN, and business address.

Employee plan. Enter the plan name, EIN of the plan sponsor, three-digit plan number, and business address of the plan sponsor.

Trust. Enter the name, title, and address of the trustee, and the name and EIN of the trust.

Estate. Enter the name, title, and address of the decedent's executor/personal representative, and the name and identification number of the estate. The identification number for an estate includes both the EIN, if the estate has one, and the decedent's TIN.

Line 2—Appointee. Enter your appointee's full name. Use the identical full name on all submissions and correspondence. If you wish to name more than one appointee, indicate so on this line and attach a list to the form.

Note: Only the first three appointees you list will be input on the CAF.

Enter the nine-digit CAF number for each appointee. If an appointee has a CAF number for any previously filed Form 8821 or power of attorney (Form 2848), use that number. If a CAF number has not been assigned, enter "NONE," and the IRS will issue one directly to your appointee.

The CAF number is a number that the IRS assigns to appointees. The appointee's CAF number must be used on all future Forms 8821 or 2848. The IRS does not assign CAF numbers to requests for employee plans and exempt organizations.

Line 3—Tax matters. Enter the type of tax, the tax form number, the years or periods, and the specific tax matter. Enter "Not applicable," in any of the columns that do not apply.

In **column (c)**, write the years using the YYYY format, for example, "2000." Do not use general references such as "all years," or "all periods." If you do, your application will be returned.

You may list any prior years or periods, but for future periods, you are limited to the 3 future periods that end no later than 3 years after the date Form 8821 is received by the IRS. For **employment tax** or **excise tax** returns, enter the applicable quarters of the tax year. For **estate tax** returns, enter the date of the decedent's death instead of the year or period.

In **column (d)**, enter any specific information you want the IRS to provide. Examples of column (d) information are: transcript of an account, a balance due amount, a specific tax schedule, or a tax liability.

For requests regarding a **foreign certification** shown on **Form 6166**, Certification of Filing A Tax Return, enter "Form 6166" in column (d) and check the box on line 4.

Line 4—Specific use not recorded on CAF. Generally, the IRS records all tax information authorizations on the CAF system. However, authorizations relating to a specific issue are not recorded.

Check the box on line 4 if Form 8821 is filed for any of the following reasons: (1) requests to disclose information to loan companies or educational institutions, (2) requests to disclose information to Federal or state agency investigators for background checks, (3) civil penalty issues, (4) trust fund recovery penalty,

(5) application for EIN, or (6) claims filed on **Form 843**, Claim for Refund and Request for Abatement. If you check the box on line 4, your appointee should mail or fax Form 8821 to the IRS office handling the matter. Otherwise, your appointee should bring a copy of Form 8821 to each appointment to inspect or receive information. A specific use tax information authorization does not automatically revoke any prior tax information authorizations.

Line 6—Retention/revocation of tax information authorizations. Check the box on this line and attach a copy of the tax information authorization you do not want to revoke.

To revoke an existing authorization, send a copy of the previously executed Form 8821 to the IRS office where it was filed. Write "REVOKE" across the top of the form and sign your name again under the existing signature (line 7). If you do not have a copy of the prior Form 8821, send a letter to the IRS office where you filed it. The letter must indicate that the authority of the tax information authorization is revoked and must be signed by the taxpayer. Include the name and address of each appointee whose authority is revoked.

Note: Filing Form 8821 does not revoke any Form 2848 that is in effect.

Line 7—Signature of taxpayer(s)

Individuals. You must sign and date the authorization. Either husband or wife must sign if Form 8821 applies to a joint return.

Corporations. Generally, Form 8821 can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer, and (4) any other person authorized to access information under section 6103(e).

Partnerships. Generally, Form 8821 can be signed by any person who was a member of the partnership during any part of the tax period covered by Form 8821. See **Partnership items** above.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Form 8821 is provided by the IRS for your convenience and its use is voluntary. If you designate an appointee to inspect and/or receive confidential tax information, you are required by section 6103(c) to provide the information requested on the form. Under section 6109, you must disclose your social security number (SSN), employer identification number (EIN), or individual taxpayer identification number (ITIN). If you do not provide all the information requested on this form, we may not be able to honor the authorization.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also give this information to other countries pursuant to tax treaties.

You are not required to provide the information requested on a form unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Disclosure of the information on this form may be made as provided in section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping, 7 min.; **Learning about the law or the form**, 12 min.; **Preparing the form**, 24 min.; **Copying, assembling, and sending the form to the IRS**, 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send Form 8821 to this address. Instead, see **Where to file** on this page.



Instructions for Application to the WTC Small Firm Attraction & Retention Grant Program

For information on program eligibility, grant amounts and other guidelines, please refer to the WTC Small Firm Attraction & Retention Grant Program “Program Guidelines” or “Frequently Asked Questions,” available on www.nylovesmallbiz.com, or by mail by calling 1-800-ILOVENY or 1-866-227-0458.

Question 1(d) This address is the subject of the five-year lease commitment. Write either “same as 1(c)” or the current address, if different from that in 1(c).

Question 1(e) Complete this question if the business has temporarily relocated since September 11.

Question 1(f) Indicate the address to use for all correspondence with contact person, and whether it is a business or residence, if not at the Eligible Premises in 1(d).

Question 3(a) This is the federal Employer Identification Number as found on the Federal Income Tax filing or Social Security Number if filing a Form 1040-C.

Question 3(b) If your tax return does not contain the 6-digit Business Activity Code, please consult the web site at www.census.gov/epcd/www/naicstab.htm, or complete this question when you meet with a representative at the WTC Business Recovery Center.

Question 3(c) Minority or woman-owned business status is gathered for reporting purposes only.

Minority-owned business enterprise shall mean any business enterprise that is:

(i) organized on a for-profit basis; (ii) formally authorized to do business in the State; (iii) operated out of a fixed business location; and (iv) at least 51 percent owned, or in the case of a publicly-owned business at least 51 percent of the common stock of which is owned, by United States citizens or permanent resident aliens who are minority persons. Such ownership must be real, substantial and continuing. The ownership interest must have and exercise the authority to control independently the day-to-day business decisions of the enterprise.

Minority or minority person shall mean:

(i) Black persons having origins in any of the Black African racial groups, not of Hispanic origin; (ii) Hispanic persons of Mexican, Puerto Rican, Dominican, Cuban, Central or South American descent, of either Indian or Hispanic origin, regardless of race; (iii) Asian and Pacific Islander persons having origins in any of the Far East, Southeast Asia, the Indian subcontinent or the Pacific Islands; or (iv) American Indian or Alaskan Native persons having origins in any of the original peoples of North America and maintaining identifiable tribal affiliations through membership and participation or community identification.

Women-owned business enterprise (WBE) shall mean any business enterprise that is:

(i) organized on a for-profit basis; (ii) formally authorized to do business in the State; (iii) operated out of a fixed business location; and (iv) at least 51 percent owned, or in the case of a publicly-owned business, at least 51 percent of the common stock of which is owned by U.S. citizens or permanent resident aliens who are women, regardless of race or ethnicity. Such ownership interest must be real, substantial and continuing. The ownership interest must have and exercise the authority to control independently the day-to-day business decisions of the enterprise.

Question 4(a) Summarize the numbers of current permanent, full-time owners, partners or members listed in the Payroll Roster as requested in Question 4(d).

Question 4(b) Summarize the numbers of current permanent, full-time employees listed in the Payroll Roster as requested in Question 4(d).

Question 4(d) Include in the roster all current permanent, full-time employees, as defined below, as of the application date who have worked at the Eligible Premises for at least four consecutive weeks (see definition below). If employees are paid hourly, calculate the annual salary (hourly rate times the number of hours worked per week times 52).

A Full-time Permanent Employee shall mean (i) a full-time, permanent employee on the Eligible Business' payroll, that has worked at the Eligible Premises for a minimum of thirty-five hours per week for not less than four consecutive weeks and who is entitled to receive the usual and customary fringe benefits extended by the Eligible Business to other employees with comparable rank and duties; or (ii) two part-time, permanent employees on the Eligible Business' payroll, that have worked at the Eligible Premises for a combined minimum of thirty-five hours per week for not less than four consecutive weeks and who are entitled to receive the usual and customary fringe benefits extended by the Eligible Business to other employees with comparable rank and duties or (iii) an owner, partner, or member of the Eligible Business that is not on the Eligible Business' payroll but works at the Eligible Premises for not less than 35 hours per week.

If you need further assistance completing the application, please come to one of the WTC Business Recovery Centers at 2 Rector Street or 140 William Street, e-mail WTCGrantProgram@empire.state.ny.us or call 1-800-ILOVENY or 1-866-227-0458.