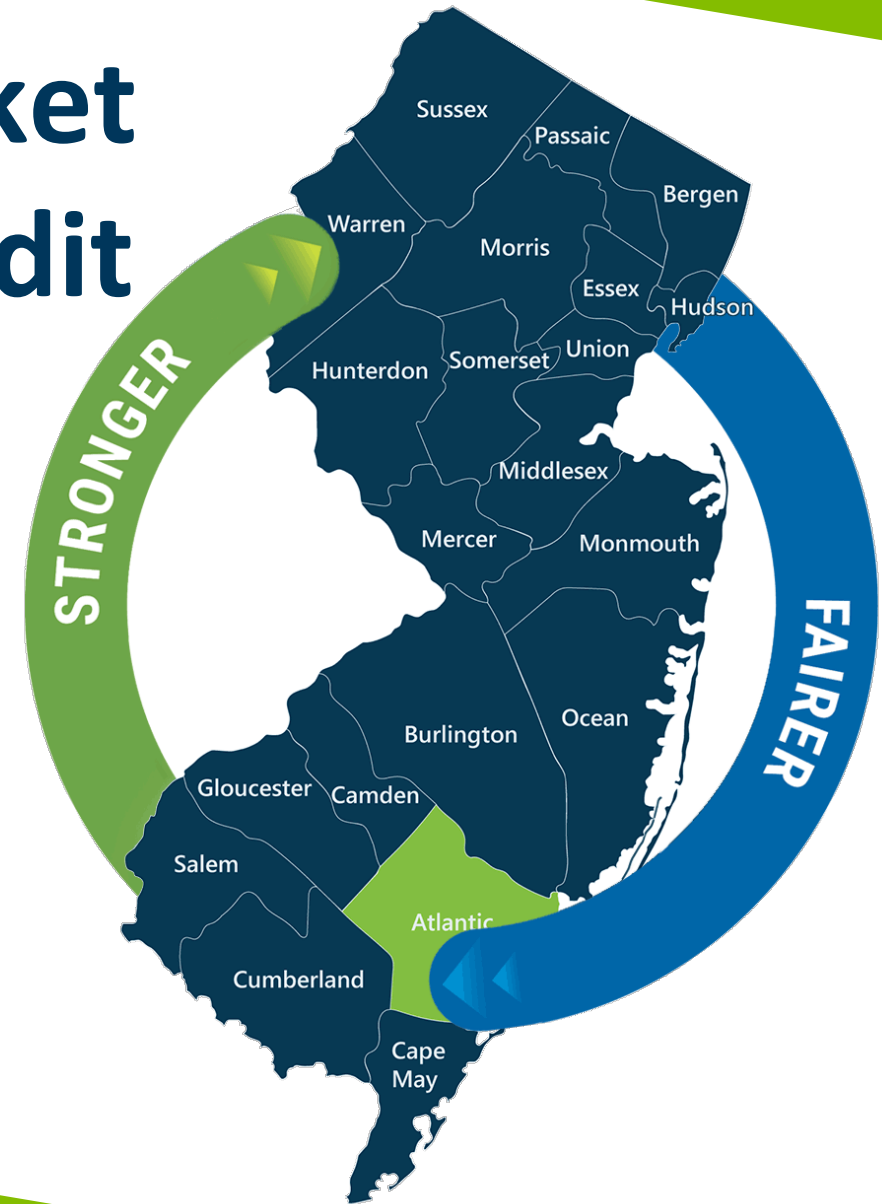


Food Desert Supermarket Operating Cost Tax Credit Program Webinar

Jan. 10, 2024



We will be using the Q&A feature to take all your questions



Open (2)

Answered (1)

Dismissed

Anonymous Attendee 11:26 AM

How can I schedule a meeting?

Answer live

Type answer

In addition to this webinar, there are several ways to learn more about the auction:

 Visit <https://www.njeda.gov/food-desert-relief-tax-credit-program/> for resources including an FAQ, which will be updated regularly

 Email FoodDesertRelief@njeda.gov with questions

 A recording of the webinar will be posted at <https://www.njeda.gov/food-desert-relief-tax-credit-program/>

 These slides will be posted at <https://www.njeda.gov/food-desert-relief-tax-credit-program/>

Agenda

- 1 | Food Desert Relief Act Overview
- 2 | Overarching Features
- 3 | Supermarket Initial Operating Costs Tax Credit
- 4 | Supermarket Financing Gap Tax Credit
- 5 | Application Walkthrough

THE FOOD DESERT RELIEF ACT

The Food Desert Relief Act (FDRA) is part of the **New Jersey Economic Recovery Act of 2020 (ERA)**, a package of tax incentive, financing, and grant programs Governor Murphy signed into law in January 2021 to address the economic impacts of the COVID-19 pandemic and build a stronger, fairer New Jersey economy. FDRA was amended in June 2022.



Facilitate development, construction, and sustainable operations of new supermarkets and grocery stores



Strengthen existing community assets by equipping them with the necessary equipment and infrastructure to provide healthier food options



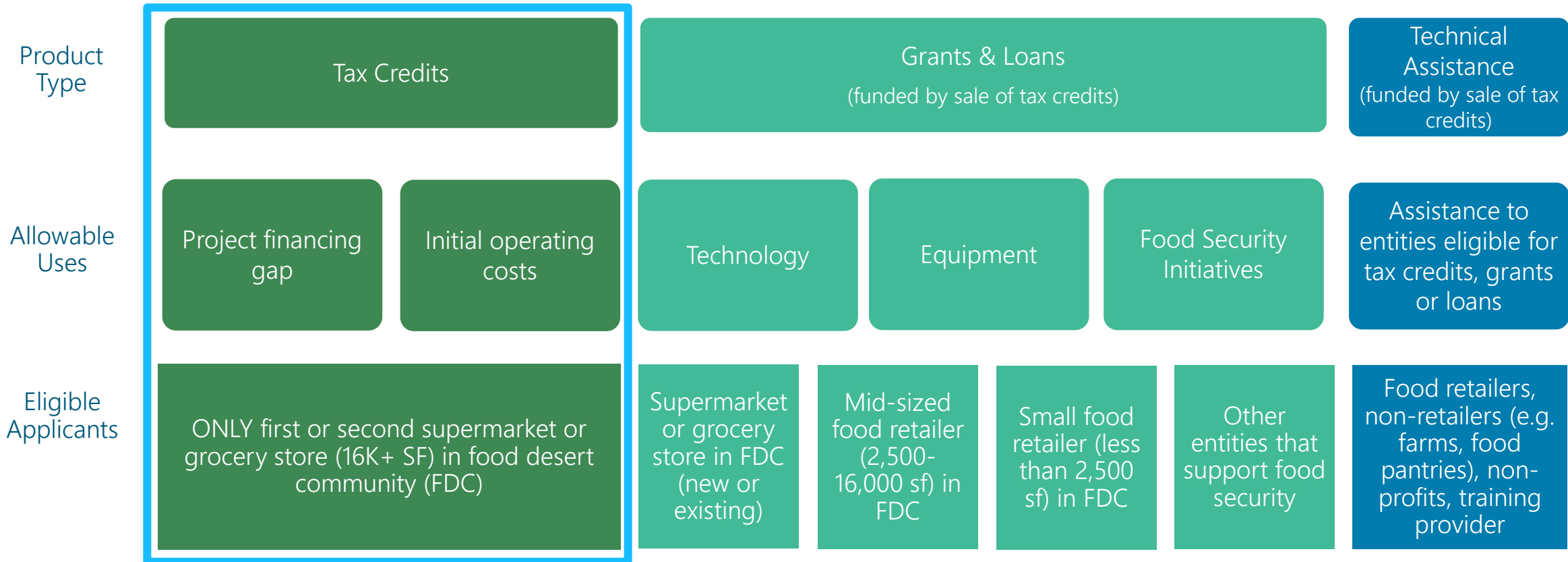
Help food retailers respond to the shift to e-commerce, including for the Supplemental Nutrition Assistance Program (SNAP) and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)



Identify and foster innovative solutions to alleviate food insecurity

The Food Desert Relief Act creates new strategies for NJEDA to address food security

Food Desert Relief Act (\$40M/year, 6 years = \$240M total)



Learn more at <https://www.njeda.com/food-desert-relief-program>

<u>Rank</u>	<u>Food Desert Name</u>	<u>County</u>	<u>Composite Food Desert Factor Score</u>	<u>Food Desert Population (2020)</u>
1	North, Central and South Camden/Woodlynne*	Camden	86.2	44,702
2	Atlantic City*/Ventnor	Atlantic	78.8	41,382
3	Newark South	Essex	74.2	42,713
4	Newark West	Essex	72.7	49,065
5	Camden East/Pennsauken	Camden	72.1	49,689
6	Trenton West	Mercer	71.8	27,151
7	Newark North and Central	Essex	70.6	50,855
8	Newark East	Essex	69.7	40,427
9	Salem City*	Salem	69.6	5,296
10	Passaic City	Passaic	68.4	39,336
11	Trenton East	Mercer	68.1	57,113
12	Bridgeton/Fairfield Twp/Lawrence Twp*	Cumberland	65.3	29,167
13	Paterson South	Passaic	64.5	35,825
14	New Brunswick City	Middlesex	64.1	49,408
15	Paterson North	Passaic	63.9	46,602
16	Irvington Township	Essex	61.2	31,393
17	Asbury Park City	Monmouth	60.8	14,547
18	Jersey City South	Hudson	60.5	68,636
19	East Orange City	Essex	59.9	65,254
20	Penns Grove*/Carneys Point*	Salem	59.9	13,474
21	Elizabeth City	Union	58.5	69,264
22	Orange/West Orange/Montclair	Essex	57.8	50,522
23	Jersey City Central	Hudson	57.6	58,929
24	Perth Amboy City	Middlesex	57.0	30,997
25	Lindenwold/Clementon*	Camden	56.8	19,469

Food Desert Community Designations (#1 - 25)

<u>Rank</u>	<u>Food Desert Name</u>	<u>County</u>	<u>Composite Food Desert Factor Score</u>	<u>Food Desert Population (2020)</u>
26	Plainfield City	Union	56.4	37,829
27	Pleasantville/Absecon	Atlantic	56.0	9,874
28	Red Bank Borough	Monmouth	55.6	1,508
29	Lakewood North	Ocean	52.1	49,364
30	Jersey City North	Hudson	51.5	62,363
31	Woodbine Borough*	Cape May	51.2	2,128
32	Long Branch City	Monmouth	51.2	27,013
33	Millville/Commercial Twp*	Cumberland	49.9	25,634
34	Prospect Park/Haledon/Hawthorne	Passaic	49.4	11,846
35	Keansburg Borough*	Monmouth	49.1	9,755
36	Paulsboro Borough	Gloucester	48.8	2,282
37	Lakewood South	Ocean	48.5	49,831
38	North Bergen/West New York/Guttenberg	Hudson	48.4	48,711
39	Fairview Borough	Bergen	48.3	1,135
40	Egg Harbor City*	Atlantic	47.1	4,396
41	Burlington City	Burlington	46.1	6,101
42	Linden/Roselle	Union	45.7	36,659
43	Vineland City	Cumberland	45.2	13,273
44	Phillipsburg Town	Warren	44.4	13,823
45	Bayonne City	Hudson	42.7	28,718
46	Dover Town	Morris	42.5	10,478
47	Bound Brook Borough	Somerset	42.4	1,823
48	Union City	Hudson	34.9	23,926
49	High Bridge Borough	Hunterdon	26.5	1,221
50	Montague Township*	Sussex	25.1	3,792

Food Desert Community Designations (#26-50)

Agenda

- 1 | Food Desert Relief Act Overview
- 2 | Overarching Features
- 3 | Supermarket Initial Operating Costs Tax Credit
- 4 | Supermarket Financing Gap Tax Credit
- 5 | Application Walkthrough

Food Desert Relief Tax Credit Program



Provides tax credits to incentivize **development and operations of new supermarkets and grocery stores in designated Food Desert Communities**



Applications are accepted on a **rolling basis through State Fiscal Year 2027**



Bolsters **access to nutritious foods** for SNAP- and WIC-eligible New Jerseyans



Encourages **longevity of supermarkets** after tax credits end, for a lasting impact on food security



Capped at **\$240 million over 7 years**, less the amount of credits auctioned (\$15 million in 2023). Unawarded credits may be rolled over.



Supermarket financing gap tax credit awards up to 20 - 40% of project costs, capped at **project financing gap**



Supermarket initial operating costs tax credit awards up to 50 - 100% of operating costs, capped at **operating shortfall**



To receive both tax credits for a single store, **both applications must be reviewed & approved at the same time** and must contain matching financial information

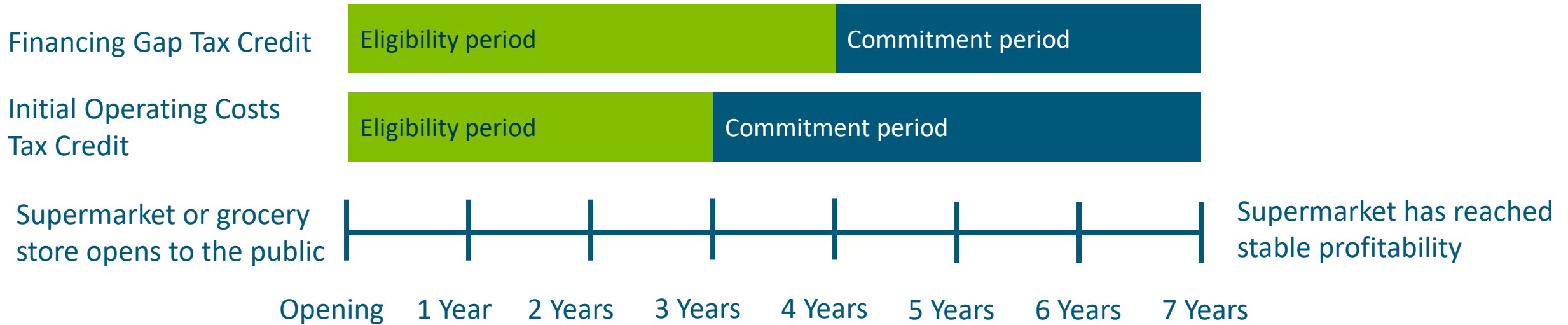
Eligibility Criteria

- ▶ First or second new supermarket located in a designated FDC
- ▶ Without the tax credit award, the project is not economically feasible
- ▶ With the tax credit award, the project will be **open for business for seven years** and economically and commercially **viable by the seventh year**, as evidenced by a **feasibility study**
- ▶ Costs are reasonable and in line with industry standards
- ▶ Project financing gap or initial operating cost shortfall exists
- ▶ Prevailing wage & affirmative action required on construction & equipment installation
- ▶ Applicant commits that the supermarket will accept SNAP and WIC benefits
- ▶ Applicant commits that the supermarket will maintain at least **10% of retail space dedicated to fresh and/or frozen produce**
- ▶ Applicant commits that the supermarket will hold at least one **community listening session annually**
- ▶ For **financing gap tax credit only**: except demolition and site remediation, construction has NOT commenced

First and Second New Supermarket

- ▶ Up to two qualifying grocery stores per FDC may be approved for the tax credits
- ▶ Minimum of 16,000 square feet, with at least 80% occupied by food and related products
- ▶ Must have started construction or significant rehabilitation after January 7, 2021 (effective date of FDRA)
 - ▶ If rehabilitating, the rehab must include repair/replacement of two major systems, impact 75% of square footage, and cost must exceed 60% of the fair market value after rehab
- ▶ Designations of first and second are based on the date of approval for tax credits, not on the date construction or rehabilitation began
- ▶ Stores must continue to meet milestones set by the Authority in order to retain their designations

Eligibility Period & Commitment Period

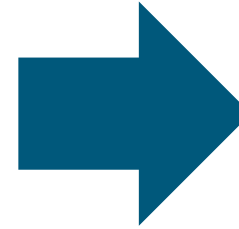


- Financing gap tax credit issued over 4 years
- Initial operating costs tax credit issued over 3 years
- Both tax credits start when the supermarket is open to the public
- After the tax credits end, the supermarket must continue to meet requirements until it has been open for 7 years

Compliance

FDRA-specific **scenarios that may result in consequences** include but are not limited to:

- Disqualification as a SNAP or WIC vendor,
- Project ceases to be a supermarket or grocery store,
- Project is not operating on a full-time basis,
- Project ceases to dedicate 10% of retail space to fresh and/or frozen produce, and
- Failure to hold an annual community listening session.



Potential consequences include:

- Delay in receiving tax credit,
- Full or partial forfeiture for the current and/or future years, and/or
- Full or partial recapture.

Agenda

- 1 | Food Desert Relief Act Overview
- 2 | Overarching Features
- 3 | Supermarket Initial Operating Cost Tax Credit**
- 4 | Supermarket Financing Gap Tax Credit
- 5 | Application Walkthrough

Initial Operating Costs Tax Credit - Definitions

- **Initial operating shortfall** = **Initial operating costs + net operating profit – net income**
 - If this is negative, there is no shortfall.
- **Initial operating costs** are an eligible supermarket's costs within one month before opening and for three years after opening. These costs must be aligned with industry standards. Inventory is not included.
- **Net operating profit** is after taxes, other than income taxes. Net operating profit is calculated as a percentage of sales and based on industry standards.
- **Net income** is after cost of inventory.

Award size is calculated as the **lower of the initial operating cost shortfall** or a cap as follows:

- For the first new supermarket in a FDC, 100% of initial operating costs
- For the second new supermarket in a FDC, 50% of initial operating costs

Initial Operating Costs Tax Credit – Example Calculation

Initial Operating Costs	$\begin{aligned} &= \text{Total Costs} - \text{Cost of Goods Sold} \\ &= \$11 \text{ Million} - \$7 \text{ Million} \\ &= \$4 \text{ Million} \end{aligned}$
Net Operating Profit (in \$)	$\begin{aligned} &= \text{Sales} * \text{Net Operating Profit (as \% of Sales)} \\ &= \$10 \text{ Million} * 3\% \\ &= \$0.3 \text{ Million} \end{aligned}$
Net Income	$\begin{aligned} &= \text{Sales Income} + \text{Other Income} - \text{Cost of Goods Sold} \\ &= \$10 \text{ Million} + \$0 \text{ Million} - \$7 \text{ Million} \\ &= \$3 \text{ Million} \end{aligned}$
Initial Operating Shortfall	$\begin{aligned} &= \text{Initial Operating Costs} + \text{Net Operating Profit} - \text{Net Income} \\ &= \$4 \text{ Million} + \$0.3 \text{ Million} - \$3 \text{ Million} \\ &= \mathbf{\$1.3 \text{ Million}} \end{aligned}$

Initial Operating Costs Tax Credit - Award Size

Award size is calculated as the **lower of the initial operating cost shortfall** or a cap as follows:

- For the first new supermarket in a FDC, 100% of initial operating costs
- For the second new supermarket in a FDC, 50% of initial operating costs

Example:

Initial operating costs = \$4 Million

Initial operating shortfall = \$1.3 Million

$\$1.3\text{M} / \$4\text{M} = 33\%$, so shortfall is 33% initial operating costs

33% is less than 100%, so the tax credit approved is \$1.3 Million



Initial Operating Costs Tax Credit - Application Review

Administrative Review and Application Completeness Check (list not exhaustive)



- ▶ Online application is **complete** and all forms are **signed**
- ▶ Project site is in a Food Desert Community
- ▶ Letter of support from governing body of municipality
- ▶ Project description, costs, and financial information
- ▶ Market/feasibility study by independent third party, covering eligibility period and commitment period
- ▶ Breakdown of uses and square footage (e.g. planogram)
- ▶ Commitment to accept benefits from SNAP and WIC, hold annual listening session
- ▶ **Acknowledgment by prospective landlord that the applicant will operate a supermarket or grocery store**
- ▶ Binding agreement between landlord and operator
- ▶ **If there are applications for both** a financing gap tax credit and an initial operating costs tax credit relating to the same supermarket or grocery store, **both applications must be reviewed & approved at the same time and financial information submitted in both applications must match.** If an application for only one of the two credits is approved, a later application for the other credit relating to the same supermarket or grocery store will not be accepted.

Program Fees – Supermarket Initial Operating Cost Tax Credit

Type of Fee	Total Sales <\$20MM	Total Sales ≥\$20MM
Application Fee	\$2,500	\$5,000
Approval Fee	\$5,000	\$10,000
Issuance Fee	\$2,500	\$5,000
Servicing Fee (x7)	\$2,500	\$5,000
Transfer Fee	\$5,000	\$10,000
Minor Mod	\$2,500	\$5,000
Major Mod	\$5,000	\$10,000
Total (w/o mods or transfer)	\$27,500	\$55,000

Agenda

- 1 | Food Desert Relief Act Overview
- 2 | Overarching Features
- 3 | Supermarket Initial Operating Cost Tax Credit
- 4 | Supermarket Financing Gap Tax Credit
- 5 | Application Walkthrough

Supermarket Financing Gap Tax Credit

- Applicants must develop and open a supermarket or grocery store for business
- Applicant must contribute 20% of the total development cost as equity
- Applicant must make all good faith efforts to raise additional capital
- Award amount is based on a calculation involving project financing gap, reasonable and appropriate rate of return, etc.
- To receive both tax credits for a single store, **both applications must be reviewed & approved at the same time** and must contain matching financial information

Supermarket Financing Gap Tax Credit - Award Size Criteria

An agreement between the **owner or operator of a supermarket or grocery store** and one or more **labor organizations**, which requires that:

- Participating labor organization and its members agree to refrain from picketing, work stoppages, boycotts, or other economic interferences
- Business agrees to maintain a neutral posture toward unionizing

A labor harmony agreement is voluntary, unless the State has a proprietary interest in the project.

Applicants for the financing gap tax credit will be **eligible for the maximum cap** on their tax credit amount **only if they require a labor harmony agreement for the supermarket operator**. A collective bargaining agreement will be accepted in lieu of a labor harmony agreement.

Supermarket Financing Gap Tax Credit - Award Size

Award size is calculated as the **lower of the project financing gap or a cap as follows:**

	No labor harmony agreement	Labor harmony agreement
First supermarket in FDC	30% of project costs	40% of project costs
Second supermarket in FDC	15% of project costs	20% of project costs

Supermarket Financing Gap Tax Credit – Excess Return on Investment

- Reasonable and appropriate rate of return on investment determined at Board approval
- At project certification, NJEDA will determine if actual financing is consistent with what was submitted at award approval. The award may be reduced if the actual financing makes the financing gap smaller than previously calculated.
- NJEDA will re-evaluate project returns in two scenarios:
 - Before the final year of eligibility. If returns exceed the Board-approved level by more than 15%, the amount issued in the final year of eligibility will be reduced by 20% of the excess.
 - If the applicant sells, leases, or subleases the store. If returns exceed the Board-approved level by more than 15%, the applicant shall pay to the State 20% of the excess.

Program Fees – Supermarket Financing Gap Tax Credit

Type of Fee	Project Costs <\$10MM	Project Costs ≥\$10MM
Application Fee	\$2,500	\$10,000
Approval Fee	\$5,000	\$15,000
Issuance Fee	\$5,000	\$15,000
Servicing Fee (x7)	\$2,500	\$10,000
Transfer Fee	\$5,000	\$15,000
Minor Mod	\$2,000	\$5,000
Major Mod	\$5,000	\$15,000
Total (w/o mods or transfer)	\$30,000	\$110,000

Agenda

- 1 | Food Desert Relief Act Overview
- 2 | Overarching Features
- 3 | Supermarket Initial Operating Costs Tax Credit
- 4 | Supermarket Financing Gap Tax Credit
- 5 | Application Walkthrough



Application

NJEDA Application Center Sign In Page

<https://programs.njeda.com/en-US/>

If this is the first time you are using this portal to apply for an NJEDA product, please click “Register” button on the top

NJEDA Application Center

Home | My Applications | English

Sign in Register Redeem invitation

If you are the first-time user, please click "Register" button on the top.

* User name

* Password

Remember me?

Sign in Forgot your password?

If you have forgotten your password, simply click on the “Forgot your password?” button and follow the instructions. An email will be sent enabling you to reset. Please note that your Username will be included in the email you receive. Be sure to confirm that you are using the correct username when you sign in.

How to Register Your Email Address

1. Enter your email, username (can be the same as your email) and password.

Passwords must contain characters from at least three of the following four classes: uppercase, lowercase, digit, and non-alphanumeric (special).

2. Once information is filled in click “Register”

NJEDA Application Center

[Sign in](#) | [Register](#) | [Redeem invitation](#)

THIS IS NOT AN APPLICATION FOR NJEDA ASSISTANCE. THIS PAGE ALLOWS YOU TO CREATE A USER ACCOUNT THAT YOU WILL USE TO LOG IN TO NJEDA'S PRE-REGISTRATION AND/OR APPLICATION PORTAL.

Register for a new local account

* Email

* Username

* Password

* Confirm password

[Register](#)



**PLEASE MAKE SURE TO WRITE-DOWN/
SAVE YOUR USERNAME AND PASSWORD**

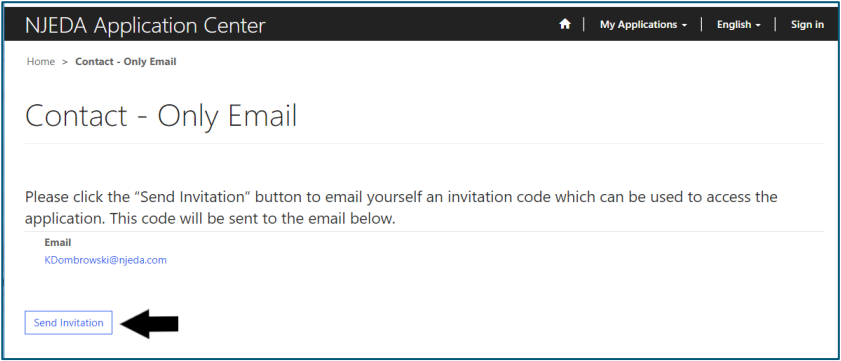
If Your Email is Recognized By the Application Portal

If after clicking on “Register” you receive the following pop-up, that indicates that your email address is already recognized in our system, and you need to request an Invitation Code. Begin by clicking on the blue “OK” button.

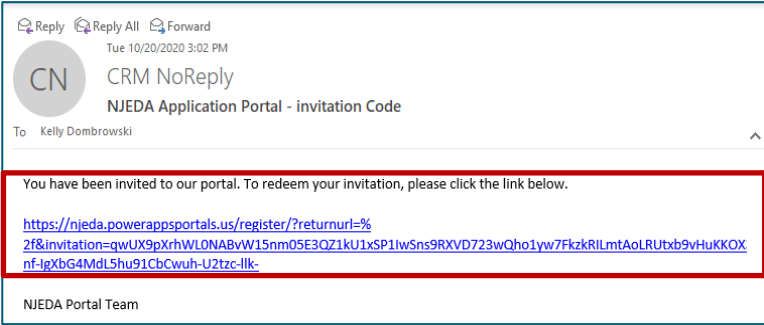
The screenshot shows the NJEDA Application Center registration page. At the top, there are navigation links for "Sign in", "Register", and "Redeem invitation". Below these is the heading "Register for a new local account". The registration form includes fields for "Email" (kdombrowski@njeda.com), "Username" (NJEDAKdombrowski), "Password", and "Confirm password", with a "Register" button at the bottom. A pop-up message from "programs.njeda.com" is overlaid on the page, stating: "The email address kdombrowski@njeda.com is already in our system. This may be because you have previously applied for other NJEDA programs. Please click OK to email yourself an invitation code which can be used to access this program application." A blue "OK" button is visible in the pop-up, with a black arrow pointing to it from the right.

Redeeming An Invitation Code

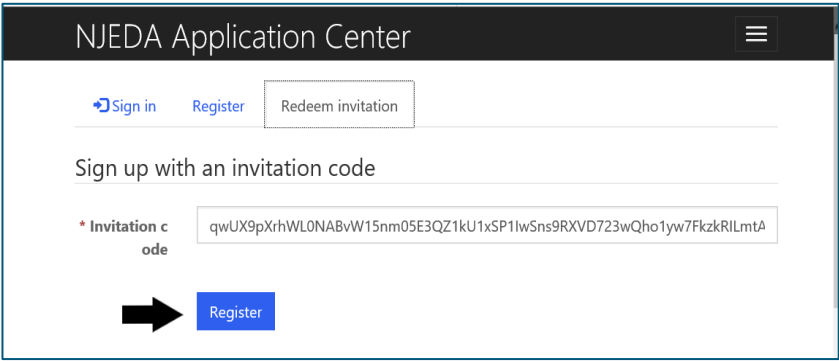
1. Click **SEND INVITATION** to email yourself an invitation code.



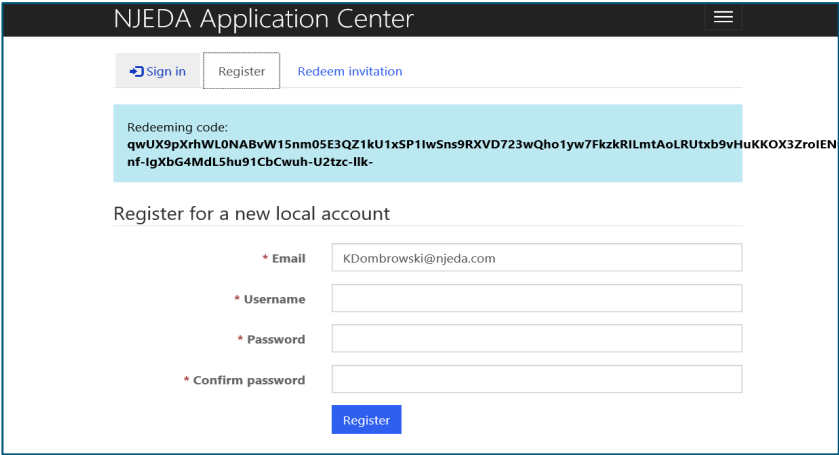
2. Check your email (including junk/spam) for an email from CRMNoReply. Click the link in that email.



3. The link from email should send you to this page on the portal. Make sure you are on the Redeem Information tab and Click **REGISTER**



4. Fill in the information requested and click **REGISTER** to complete the process. Remember this username and password – you will need it each time you access the application portal



Setting Up Applicant Profile

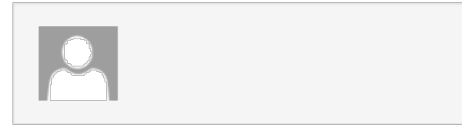
(If Your Email is New and Not Recognized by the Portal)

Setting up your Profile

1. Once you click Register, you must enter “Your Information”
2. First Name, Last Name and Phone Number is Required
3. Confirm your email address is correct (this will be the primary way the NJEDA contacts your business)
4. Once complete, click “Update”

Home > Profile

Profile



Profile

Security
Change password
Change email
Manage external authentication

Please provide some information about yourself.
If you need language assistance, please send NJEDA your name, spoken language and telephone number to languagehelp@njeda.com

You must complete your profile before using the features of this website. ×

Your information

First Name *

Last Name *

E-mail

Phone *

Organization Name

Title

Web Site

Update

Confirming Email

Confirming Your Email

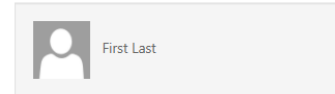
1. Once “Your Information” is complete, you will need to confirm your email.
2. Within the blue box, click on “Confirm Email”.
3. An email will be sent to the email address listed.
4. Go to your email and follow the instructions within the email.
5. You MUST confirm your email address.



Once your email is confirmed please return to the portal to begin your application.

Home > Profile

Profile



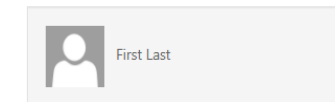
Profile

- Security
 - Change password
 - Change email ⓘ
 - Manage external authentication

You must complete the email confirmation below before using the features of this site!

ⓘ Your email requires confirmation.

✉ Confirm Email



Profile

- Security
 - Change password
 - Change email ⓘ
 - Manage external authentication

Confirm E-mail

ⓘ A Confirmation Email has been sent to your below email account. Please follow the instructions in the email to complete the registration.

E-mail sample@sample.com

Trouble Logging Into the Portal?



If you are having any issues creating a username or password, redeeming an invitation code, or generally logging into the portal, please call our **Customer Care line (844) 965-1125** and a representative will assist you.

NJEDA Application Center Sign In Page

<https://programs.njeda.com/en-US/>

NJEDA Online Application Center

Welcome to the NJEDA's online application for the NJEDA Online Application Center. We look forward to helping you as you grow your business in New Jersey!
Please DO NOT use Internet Explorer as your browser to complete this application as it is unsupported and may cause delays to your application processing. Alternative browsers include "Microsoft Edge," "Chrome," or "Safari." [Close](#)

- Brownfields Redevelopment Incentive Program
- Small Business Improvement Grant Program
- Small Business Lease Grant Program
- Emerge Application
- Aspire Application
- Historic Property Reinvestment Application
- Child Care Facility Improvement Grant
- Asset Activation Grant Application
- Innovation Evergreen Fund – Tax Credit Auction
- Main Street Micro Business Loan
- NJ ZIP Purchaser Phase 2 Application
- NJ ZIP Vendor 2 Application
- COVID Phase 4 Grant Application
- Food Security Planning Grant
- MVP Phase 2
- Food Desert

Click here to begin application



Start Application

Read this information before starting your application.

Click here to begin application

Home > Food Desert Relief Supermarket Tax Credit

Food Desert Relief Supermarket Tax Credit

WELCOME: Food Desert Relief Supermarket Tax Credit Application

The NJ Food Desert Relief Supermarket Tax Credit Program, created under the Economic Recovery Act (ERA) of 2020, encourages the development and long-term operation of supermarkets/grocery stores in Food Desert Communities. The program will provide financial assistance in the form of tax credits to supermarkets/grocery stores in the 50 Food Desert Communities (FDCs) previously designated by NJEDA. The list of FDCs is available [here](#). A [searchable map](#) can be used to determine if a specific location is within those boundaries.

Eligibility Information/Instructions:

There are two tax credits available:

- The **Supermarket Financing Gap Tax Credit** for developers of supermarkets/grocery stores, and
- The **Supermarket Initial Operating Cost Tax Credit** for the operators of those stores.

You may apply for either of these tax credits, or both, depending upon your role as developer, operator, or developer and operator. Both tax credits have eligibility requirements including, but not limited to, complying with the following criteria:

- Project must be the first or second new supermarket in a designated FDC to be approved under the program
- Applicant must operate or develop a supermarket or grocery store of at least 16,000 square feet
- Construction or rehabilitation of supermarket or grocery store must have begun after January 1, 2021
- Feasibility study must show that without the tax credit award, the project is not economically feasible
- Feasibility study must show that with the tax credit award, the project will be open for business for 7 years and be commercially viable by the 7th year
- Prevailing wage & affirmative action are required on construction & equipment installation
- Applicant must commit that the supermarket will accept SNAP and WIC benefits
- Applicant must commit that the supermarket will maintain at least 10% of retail space dedicated to fresh and/or frozen produce
- Applicant must commit that the supermarket will hold at least one community listening session annually

Supermarket Financing Gap Tax Credit

The Supermarket Financing Gap Tax Credit is for developers and provides a tax credit of up to 40% of project costs for the first new supermarket in an FDC, capped at the project financing gap, and up to 20% of project costs for the second new supermarket in an FDC, capped at the project financing gap.

[Apply for Supermarket Financing Gap Tax Credit](#)

Supermarket Initial Operating Cost Tax Credits

The Supermarket Initial Operating Cost Tax Credit is for supermarket operators, and provides for a tax credit up to the lower of either the initial operating cost shortfall or 100% of initial operating costs for the first new supermarket in an FDC, and the lower of either the initial operating cost shortfall or 50% of initial operating costs for the second new supermarket in an FDC.

[Apply for Supermarket Initial Operating Cost Tax Credit](#)

Language Assistance:

ATENCIÓN: si habla español, los servicios de asistencia lingüística, gratuitos, están disponibles para usted enviando un correo electrónico a languagehelp@njeda.gov.

تنبيه: إذا كنت تتحدث اللغة العربية، فإن خدمات المساعدة اللغوية مجانية متاحة لك عبر إرسال بريد إلكتروني إلى languagehelp@njeda.gov

注意: 如果您說粵語, 可以透過傳送電子郵件至 languagehelp@njeda.gov 免費獲取語言協助服務。

注意: 如果您說普通話, 可以通過發送電子郵件至 languagehelp@njeda.gov 免費獲取語言協助服務。

ध्यान आधो: જો તમે ગુજરાતી બોલતા હોય તો, તમારા માટે languagehelp@njeda.gov પર ઈ-મેઈલ કરવાથી ભાષા સહાય સેવાઓ મફતમાં ઉપલબ્ધ છે.

ध्यान दें: यदि आप हिंदी बोलते हैं, तो languagehelp@njeda.gov पर ईमेल द्वारा, आप के लिए नि:शुल्क भाषा सहायता सेवाएं उपलब्ध हैं।

ATTENZIONE: se parla italiano, può usufruire gratuitamente di servizi di assistenza linguistica scrivendo all'indirizzo languagehelp@njeda.gov

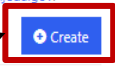
알림: 한국어를 사용하시는 경우, 언어 지원 서비스가 무료로 이메일 languagehelp@njeda.gov 을 통해 제공됩니다.

UWAGA: Jeśli mówisz po polsku, możesz uzyskać pomoc tłumacza bezpłatnie wysyłając e-mail pod adres languagehelp@njeda.gov.

ATENÇÃO: se você falar português, oferecemos serviços de apoio de idioma gratuitos. Envie um e-mail para languagehelp@njeda.gov.

ATTENTION: Kung nagsasalita ka ng Tagalog, magagamit mo ang libreng mga serbisyong tulong sa wika sa pamamagitan ng pag-email sa languagehelp@njeda.gov.

Common Application ID	Applicant Organization Name	Applicant Entity Type	Federal Employer Identification Number (FEIN)	Application Status	Created On	Full Application Submitted
-----------------------	-----------------------------	-----------------------	---	--------------------	------------	----------------------------



Click **CREATE** button to start application.

Language Access

Provide a “Yes/No” response to indicate whether English is your primary language or select “Prefer Not to Answer”.

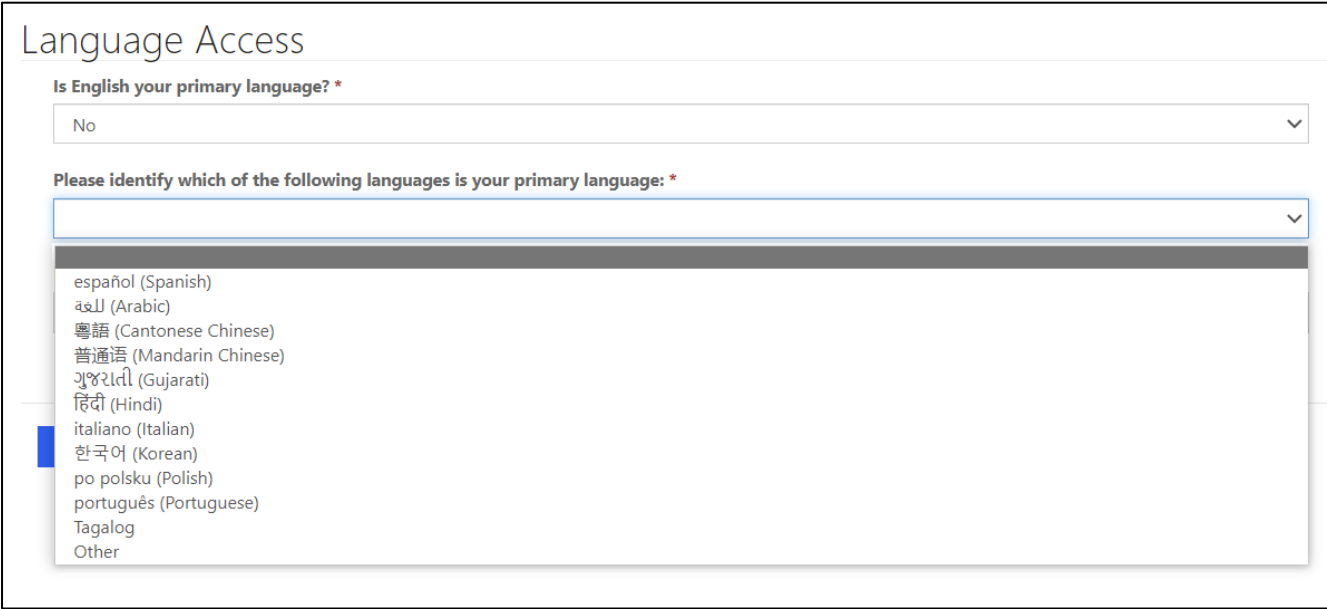


Language Access

Is English your primary language? *

[Dropdown menu]

Free language assistance services are available to you by sending an email to languagehelp@njeda.gov.



Language Access

Is English your primary language? *

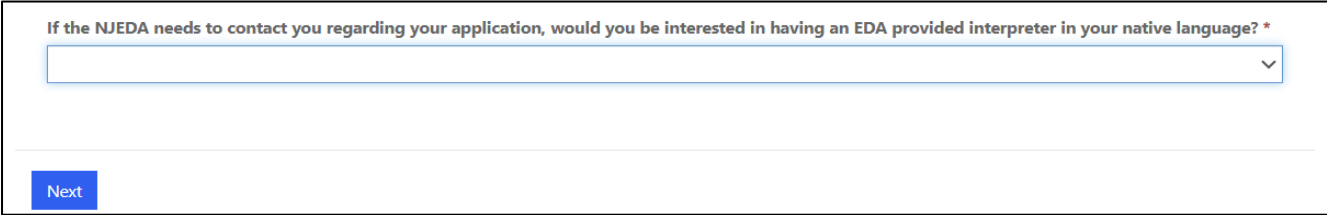
No

Please identify which of the following languages is your primary language: *

[Dropdown menu]

- español (Spanish)
- العربية (Arabic)
- 粵語 (Cantonese Chinese)
- 普通話 (Mandarin Chinese)
- ગુજરાતી (Gujarati)
- हिंदी (Hindi)
- italiano (Italian)
- 한국어 (Korean)
- po polsku (Polish)
- português (Portuguese)
- Tagalog
- Other

If the NJEDA needs to contact you regarding your application and you would be interested in having an interpreter in your native language, please answer “No” to “Is English your primary language?” and “Yes” to the question that appears.



If the NJEDA needs to contact you regarding your application, would you be interested in having an EDA provided interpreter in your native language? *

[Dropdown menu]

Next

Primary Point of Contact

Provide contact information for the Primary Point of Contact for this application

Is the Primary Point of Contact legally authorized to submit the application on behalf of the applicant company?*

Is the Primary Point of Contact the CEO?*

Is the Primary Point of Contact authorized to speak to the media on behalf of the company?*

If the answer is **“No”** to any of the above questions, the applicant will have an opportunity to enter this information later in the application.

Primary Point of Contact

Throughout the life of a project – from application, to approval, to closing, and to certification/servicing – NJEDA will need to engage with various members of your team. This section collects contact information for individuals we may need to speak with as part of this project.

Please provide contact information for the primary point of contact within the applicant that NJEDA will keep updated on the status of this application.

NOTE: It is highly recommended that the primary point of contact be the individual that is currently filling out this application.

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Title *

Email Address *

Email Address Confirmed *

Please be sure the email address you enter is a valid email address, as this will be the primary address by which NJEDA contacts you on the status of this application.

Phone Number and Extension (if available) *

To include an extension with your phone number, simply enter the phone number first, followed by the extension.

Is the Primary Point of Contact legally authorized to submit this application on behalf of the applicant company? *

Legally authorized representative means one of the following:

- by applicant's General Counsel or Chief Legal Officer (recommended); or
- for a corporation: a principal executive officer at least the level of vice president;
- for a partnership: a general partner;
- for a sole proprietorship: the proprietor;
- for a governmental entity: the contact person (business administrator, manager, mayor, etc.);
- for other than above: the person with legal responsibility for the application.

Is the Primary Point of Contact the Chief Executive Officer/equivalent officer for North America operations, or equivalent highest-ranking executive the applicant company? *

Is the Primary Point of Contact authorized to speak to the media on behalf of the applicant? *

Authorized Representative

If the Primary Point of Contact is NOT the Authorized Representative, the applicant will be prompted to fill out the contact information for the Authorized Representative.

The application must be submitted by an individual who is legally authorized to sign documents on behalf of the applicant company.

NOTE: If the Primary Point of Contact is the Authorized Representative you will not see this page.

Please type your full address into the “Street Address 1” box (include city, state, etc.) until the correct full address appears in the dropdown menu underneath, then click on the correct address.

Authorized Representative

This application includes company representations and certification and must be submitted by an individual who is legally authorized to sign documents on behalf of the applicant.

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Title *

Email Address *

Email Address Confirmed *

Phone Number and Extension (if available) *

To include an extension with your phone number, simply enter the phone number first, followed by the extension.

Authorized Representative Address

Country *

Street Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Street Address 2

Suite, Apt, Floor, etc.

City * State / Province * Zip / Postal Code *

Chief Executive Officer/Owner/Equivalent

If the Primary Point of Contact does not hold this role, please provide the contact information for the CEO, owner, or equivalent highest-ranking executive for the applicant company. →

NOTE: If the Primary Point of Contact is the CEO, owner, or equivalent highest-ranking executive you will not see this page.

Chief Executive Officer/Owner/Equivalent

If the primary point of contact does not hold this role, please provide the contact information for the owner, CEO, or equivalent highest-ranking executive for the applicant.

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Title *

Email Address *

Email Address Confirmed *

Phone Number and Extension (if available) *

To include an extension with your phone number, simply enter the phone number first, followed by the extension.

Chief Executive Officer/Owner/Equivalent Address

Country *

Street Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Street Address 2

Suite, Apt, Floor, etc.

City * State / Province * Zip / Postal Code *

Consultant Information

While not required, we understand that some applicants may choose to utilize consultants for support on tax credit applications.

Are you, the applicant company, using a consultant to assist with this application?

If **YES**, you will be prompted to fill out additional contact information for the Consultant.



Consultant Information

While not required, we understand that some applicants may choose to utilize consultants for support on tax credit applications. While the NJEDA will direct all communications to the Primary Point of Contact, please also provide us with information about any consultants supporting you on this application.

Are you, the applicant company, using a consultant to assist with this application? *

Yes

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Company *

Title *

Email *

Email Confirmed *

Phone Number

Provide a telephone number

Is the Consultant a Registered Governmental Affairs Agent? *

Legal Counsel

If approved for tax credits, NJEDA will utilize form contractual documents, such as an approval letter and a commitment agreement. Applicants will have limited opportunity to request non-standard modifications of the agreements. However, NJEDA will often work with an applicant’s legal counsel to answer questions on these agreements.

Would you like to designate a Legal Counsel Contact ?

If **YES**, you will be prompted to fill out additional contact information for the Legal Counsel.



Legal Counsel

If approved for tax credits, NJEDA will utilize form contractual documents, such as an approval letter and a commitment agreement. Applicants will have limited opportunity to request non-standard modifications of the agreements. However, NJEDA will often work with an applicant's legal counsel to answer questions on these agreements. If you would like, please provide the contact information for the applicant company's Legal Counsel that will support on this project. This contact may be either internal or external counsel.

Would you like to designate a Legal Counsel Contact? *

Yes

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Company *

Title *

Email *

Email Confirmed *

Phone Number *

Provide a telephone number

Is the Legal Counsel a Registered Governmental Affairs Agent? *

Accountant Information

NJEDA often works with an applicant company's internal or external accountant to confirm information included in the application and support on project certification and ongoing compliance requirements.

Would you like to designate an Accountant Contact?

If **YES**, you will be prompted to fill out additional contact information for the Accountant.



Accountant Information

NJEDA often works with an applicant company's internal or external accounts to confirm information included in the application and support on project certification and ongoing compliance requirements. If you would like, please provide the contact information for the applicant company's Accountant that will support on this project.

Would you like to designate an Accountant Contact? *

Yes

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Company *

Title *

Email *

Email Confirmed *

Phone Number

Provide a telephone number

Media Contact

Please indicate if the applicant organization would like designate a Media contact to communicate with a NJEDA representative.

If YES, you will be prompted to fill out additional contact information for the Media Contact.

Media Contact

NJEDA often works with an applicant company's public relations or media relations representatives on press releases and press inquiries regarding approved projects. If you would like, please provide the contact information for the applicant company's Media Contact that will support on this project.

Would you like to designate a Media Contact? *

Yes

Salutation

First Name *

Middle Initial

Last Name *

Suffix

Company *

Title *

Email *

Email Confirmed *

Phone Number

Provide a telephone number

Applicant Organization (1/3)

Please provide information about the company that is applying for assistance.

Applicant Organization

In this section, we are collecting information about the primary applicant for this program. We are focused on the primary applicant only. We will collect information on affiliates, parent companies, holding companies, or other related entities in the following sections of the application.

Applicant Organization Name *

The full name of your registered legal entity. This name should match the name on your formation documents. If you are not sure of your legal entity name, please visit <https://www.njportal.com/DOR/BusinessNameSearch/Search/BusinessName>.

Applicant Doing Business As (DBA)

Does your business operate under a different name?

Certificate of Alternate Name

Please provide a Certificate of Alternate Name issued by Division of Revenue and Enterprise Services if you have one. Copies can usually be found on the state business records website [Division of Revenue & Enterprise Services: Business Records Service \(njportal.com\)](https://www.njportal.com/DOR/BusinessNameSearch/Search/BusinessName).

Document	Files
Certificate of Alternate Name	<input type="button" value="Add Files"/>

Applicant Entity Type *

What is the ownership structure of the applicant?

Is the applicant, or any person who controls the applicant or owns or controls more than 1% of the stock of the applicant, an officer or employee of any agency, authority or other instrumentality of the State of New Jersey? *

Date Established *

Please make sure this date matches the date on your entity's formation documents. MM/DD/YYYY

Mailing Address

Country *

Street Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Street Address 2

City *

State / Province *

Zip / Postal Code *

Applicant Organization (2/3)

Upload applicant formation documents.*

Formation documents can include Articles of Incorporation, Articles of Organization, Certificate of Incorporation, or Certificate of Trade Name.

Applicant Country of Incorporation/Formation *

United States

Applicant State of Incorporation/Formation *

Please upload any formation documents for the Application Organization

Documentation to verify applicant entity's name – must provide company formation documents that relate to the entity applying (Articles of Incorporation, Articles of Organization, Certificate of Incorporation, Certificate of Trade Name (filed at county clerk's office-for sole proprietors)

- **Sole Proprietor:** Provide a *Certificate of Trade Name* (filed with the county clerk)
- **LLC:** Provide a *Certificate of Formation* if applicable and / or *Operating Agreement* if applicable
- **Corporation:** Provide a *Certificate of Incorporation and Bylaws*
- **NonProfit:** Provide a *Certificate of Incorporation and Bylaws*
- **Out of State:** If your entity was formed out of state but operates within the State of New Jersey, you must file a *Certificate of Authority* when registering the business in New Jersey and provide that certificate.

Document	Files
Formation Document(s) *	Add Files

Applicant Federal Employer Identification Number (FEIN) *

The 9 digit Federal Tax ID number of your organization.

Applicant New Jersey Tax ID Number *

Applicant Organization's Phone Number and Extension *

To include an extension with your phone number, simply enter the phone number first, followed by the extension.

Applicant Organization's Website

Please provide a high-level, 2-3 short paragraph description of the applicant. This may include the type of business you are involved in, your company's mission statement, the markets or customer base the company serves, and any other information about your business that the NJEDA should understand to review your application. *

Provide a high-level description of the applicant company.

* Required documentation

Applicant Organization (3/3)

Click the magnifying glass to launch the NAICS search window.



Lookup records

Search

Choose one record and click Select to continue

Name	NAICS	NAICS Code	NAICS Sub	NAICS Sector	National	National Code	Second	Industry	Industry Code	Industry Id
<input type="checkbox"/> 111110 - Soybean Farming	Soybean Farming	111110	Crop Production	Agriculture, Forestry, Fishing and Hunting	Soybean Farming	111110	111100	Oilseed and Grain Farming	AGRI	111100
<input type="checkbox"/> 111120 - Oilseed (except Soybean) Farming	Oilseed (except Soybean) Farming	111120	Crop Production	Agriculture, Forestry, Fishing and Hunting	Oilseed (except Soybean) Farming	111120	111100	Oilseed and Grain Farming	AGRI	111100

Select Cancel Remove value

Please be sure the NAICS code identified is the same code that is listed on your most recent business tax filings.

Upload NJ Tax Clearance Certificate.*

Certificates may be requested through the [State of New Jersey's online Premier Business Services \(PBS\) portal](#). Under the Tax & Revenue Center, select Tax Services, then select Business Incentive Tax Clearance. If the applicant's account is in compliance with its tax obligations and no liabilities exist, the Business Incentive Tax Clearance can be printed directly through PBS.

Is the applicant involved in religious activities or religiously affiliated?

IF YES The NJEDA will need to collect additional information from you if your entity is involved in religious activities or is religiously affiliated. For a copy of the Religious Activity Questionnaire form [CLICK HERE](#).

NAICS

North American Industry Classification System (NAICS) Code *

Please select the magnifying glass to launch the NAICS search window. In the upper right hand of the window there is a search bar. In the search bar, you may enter your NAICS code, the type of business you are, or the industry in which your business operates. If your search does not return a result, please try additional terms that describe your business until you return a result.

Please be sure to use the same code that is listed on your most recent business tax filings. For help, please see the [North American Industry Classification System \(NAICS\) U.S. Census Bureau website](#).

Tax Clearance Certificate

Please upload the Tax Clearance Certificate from the NJ Division of Taxation here.

Document	Files
Tax Clearance Certificate Document(s) *	<input type="button" value="Add Files"/>

Certificates may be requested through the State of New Jersey's online [Premiere Business Services \(PBS\)](#) portal. Under the Tax & Revenue Center, select Tax Services, then select Business Incentive Tax Clearance. If the applicant's account is in compliance with its tax obligations and no liabilities exist, the Business Incentive Tax Clearance can be printed directly through PBS. [CLICK HERE](#) for instructions on how to secure your tax clearance certificate.

Is the applicant involved in religious activities or is religiously affiliated? *

Yes

Please note that this requires additional questions to determine eligibility of the requested financial assistance.

Religious Affiliation Form

The NJEDA will need to collect additional information from you if your entity is involved in religious activities or is religiously affiliated. Please download the religious activity questionnaire form [DOWNLOAD HERE](#), and upload the completed form below.

Document	Files
Religious Affiliation Form *	<input type="button" value="Add Files"/>

Prior NJEDA Assistance

Has the applicant, or any related entities, previously received NJEDA assistance? *

I certify that the firm is not in default with any other program administered by the State of New Jersey. *

Previous Next

* Required documentation

Additional Applicant Organization Details

Applicant Organization Continued

In this section, we are collecting information about the company that is applying for assistance. We are focused on the primary applicant only. We may collect information on affiliates, parent companies, holding companies, or other related entities in the following sections of the application.

Is the Applicant Organization's Mailing Address different then the Headquarters Address? * **Yes or No Versions**

Yes

Please select "No" if your mailing address and headquarters address are the same.

Headquarters Address

Headquarters Country *

Headquarters Street Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown. Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown. Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Headquarters Street Address 2

Headquarters City *

Headquarters State *

Headquarters Zip Code *

Upload organization chart and other materials that provide a summary description of the applicant organization and ownership structure.*

* Required documentation

Applicant Organization Continued

In this section, we are collecting information about the company that is applying for assistance. We are focused on the primary applicant only. We may collect information on affiliates, parent companies, holding companies, or other related entities in the following sections of the application.

Is the Applicant Organization's Mailing Address different then the Headquarters Address? *

No

Please select "No" if your mailing address and headquarters address are the same.

Please provide a high-level, 2-3 short paragraph description for each member of the applicant team, including any entity or entities with a 10% or greater ownership stake in the applicant, any affiliate(s), or any co-applicant(s). *

This should include number of employees, annual revenues or budget, business focus, amount of assets developed and under management (if applicable), geographic scope, services provided, and other relevant information. Please also describe experience with projects similar to the project proposed.

Please upload an organizational chart depicting ownership at time of application that includes all entities listed in the above response and that details percentage and level of ownership.

Document	Files
Organization Chart *	<input type="button" value="Add Files"/>

Please upload any additional materials that speak in more detail to corporate capabilities and experience with similar projects.

Document	Files
Additional Material(s)	<input type="button" value="Add Files"/>

Ownership (Yes or No)

Ownership

Is there any individual or entity with a 10% or greater ownership of the company? *

No

Previous Next

Click **CREATE** button to add owners. This opens a pop-up window with further questions.

Ownership

Is there any individual or entity with a 10% or greater ownership of the company? *

Yes

Create

Name	Entity Name ↑	Owner Type	Percent Ownership Stake in Applicant Company	Created On ↓
There are no records to display.				

Ownership

Owner

Percent Ownership Stake in Applicant Company *

Owner Type

Owner Type

Legal Address

Country *

Address Line 1 *

Address Line 2

City *

State *

Zip *

Affiliates (1/2)

Affiliates

In this section, we need more information about any entities related to the applicant company, including affiliates, real estate holding companies, and parent companies.

"Affiliate" means an entity that directly or indirectly controls, is under common control with, or is controlled by, the applicant. Control exists in all cases in which the entity is a member of a controlled group of corporations, as defined pursuant to section 1563 of the Internal Revenue Code of 1986 (26 U.S.C. § 1563), or the entity is an organization in a group of organizations under common control, as defined pursuant to subsection (c) of section 414 of the Internal Revenue Code of 1986 (26 U.S.C. § 414).

An applicant is only required to list affiliates who are incurring costs that are part of the project proposed in this application and that the applicant would like to be counted as project costs or operating costs (as appropriate) for purposes of sizing a tax credit award.

Entities that may be considered "affiliates" of the applicant include but are not limited to a holding company, subsidiary, or parent company with or without control.

Click **CREATE** button to add affiliates. This opens a pop-up window with further questions.

Does the Applicant have any Affiliates to report? *

Add Affiliate

Affiliate Type ↑

Affiliate Organization Name ↑

Affiliate Doing Business As DBA

There are no records to display.

Affiliates (2/2)

Affiliate

Please provide the following information about the Affiliate of the applicant.

Note: NJEDA will confirm these fields against the relevant Affiliate legal formation and tax documents that you will upload as part of this application. To ensure efficient application review, please ensure information you provide is consistent and legal entity is the applicant.

Affiliate Type *

Affiliate Organization Name *

The full name of the registered legal entity.

Affiliate Doing Business As (DBA)

Does the entity operate under a different name?

Percent Ownership Stake in Applicant Company *

Enter 0 if not applicable.

Is this affiliate expecting to utilize the Food Desert Relief tax credits? *

Will the affiliate be contributing capital investment to the project? *

Affiliate Country of Incorporation/Formation *

Affiliate State of Incorporation/Establishment *

Affiliate Date of Incorporation/Formation *

Affiliate Entity Type *

What is the ownership structure of the affiliate?

Affiliate Federal Employer Identification Number (FEIN) *

The 9 digit Federal Tax ID number of the affiliate.

Affiliate New Jersey Tax ID Number

Affiliate Organization's Phone Number *

Affiliate Organization's Website

Affiliate's Mailing Address

Mailing Country *

Mailing Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Mailing Address 2

Mailing City *

Mailing State *

Mailing ZipCode *

Please provide a high-level, 2-3 short paragraph description of the Affiliate company. *

Please include information on the Affiliate's relationship with the Applicant. Please also include the type of business the Affiliate is involved in, the Affiliate's mission statement, the markets or customer base the Affiliate serves, and any other information about the Affiliate that the NJEDA should understand to review your application.

Has the affiliate, or any related parties, previously received NJEDA assistance? *

Is the Affiliate involved in religious activities or religiously affiliated? *

Co-Applicant Organization (1/2)

Please identify if there is an entity that will be applying as a Co-Applicant.

IF YES, at least one Co-Applicant must be created. The applicant organization will be prompted to **+ Create** a Co-Applicant record to record the information required of any Co-Applicant applying with this application.

“Co-Applicant” means an entity that:

1. is non-profit for taxation purposes under the provisions of Section 501(c)3 of the Internal Revenue Code;
2. contributes capital, real property, or services related to the project that directly affect and serve the anticipated residents, tenants or customers of the tenants of the rehabilitation project; and
3. enters into a participation agreement with the developer that specifies the Co-Applicant’s participation in the rehabilitation project.

Co-Applicant Organization

In this section, we need more information about any entities that will be applying as a Co-Applicant.

“Co-Applicant” means an entity that:

1. is non-profit for taxation purposes under the provisions of Section 501(c)3 of the Internal Revenue Code;
2. contributes capital, real property, or services related to the project that directly affect and serve the anticipated residents, tenants or customers of the tenants of the rehabilitation project; and
3. enters into a participation agreement with the developer that specifies the Co-Applicant’s participation in the rehabilitation project.

Is there a Co-Applicant associated with this project? *

Yes

+ Create

Name ↓	Co-Applicant Organization Name	Co-Applicant Doing Business As (DBA)	Co-Applicant Entity Type
--------	--------------------------------	--------------------------------------	--------------------------

Co-Applicant Organization (2/2)

Upon clicking the “+ Create” button the applicant will see a pop-out to continue with the information for the Co-Applicant.

Additional required co-applicant information including but not limited to the co-applicant’s Contact Information, Organizational Details, required documentation, permits and approvals, development subsidies, etc.

Required documentation for the Co-applicant

- Participation Agreement
- Formation documents for the Co-Applicant
- New Jersey Tax Clearance Certificate (if applicable) from the [State of New Jersey’s online Premier Business Services \(PBS\) portal](#)
- [Religious Affiliation Form](#) (if applicable)
- [Co-applicant Permits and Approvals](#) (if applicable)
- [Co-applicant's Legal Questionnaire](#)
- Co-Applicant Organizational Chart and Other Materials

The image displays two screenshots of a web application interface for managing co-applicants. The top screenshot shows the 'Create' form with fields for 'Co-applicant Organization Name *' and 'Co-applicant Doing Business As (DBA)'. A blue button labeled 'Save Co-Applicant' is highlighted with a red rectangular box. The bottom screenshot shows the 'Edit' form, which has the same fields pre-filled with 'Test-Co-Applicant Name' and 'Annie's Co-applicant'. Below these fields is a section titled 'Co-Applicant Primary Point of Contact' with input fields for 'Salutation', 'First Name *', 'Middle Initial', 'Last Name *', and 'Suffix'. Blue arrows point from the text on the right to the 'Save Co-Applicant' button and the 'Edit' form.

After an applicant selects “Save Co-Applicant”, the pop-up will re-load and more information will be requested.

General Project Information (1/3)

In this section we are looking for general information on the proposed project.

General Project Information

Project Name *

Please provide a 1-2 paragraph description of the scope of the proposed project for which you are seeking Food Desert Relief Tax Credits. *

Please discuss the project's targeted customers and the anticipated demand for the proposed project in the Food Desert Community and surrounding area. *

Document	Files
Additional Materials *	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">📎 Add Files</div> <p>Please upload additional documentation that includes more detail for the NJEDA to understand more about the project.</p>

Project Location

Project Location Address Line 1 *

Project Location Address Line 2 *

Project Location Zip Code *

Project Location City *

Project Location State *

Block and Lot

Block & Lot *

Multiple block/lot numbers or a range of block/lot numbers may be entered.

Size of Lot (sqft) *

General Project Information (2/3)

Food Desert Community

Projects must be located in a designated Food Desert Community. The NJEDA has provided [this mapping tool](#) to assist potential applicants to determine if projects are located in an eligible location. More information on Food Desert Community designations is available [here](#).

Is the project located in a Food Desert Community? *

Food Desert Community boundaries may not be contiguous with municipal boundaries. Applicants should carefully confirm the eligibility of the project location using the mapping tool.

Food Desert Community Name *

To determine the name of the Food Desert Community where the project is located, search for the project address on the mapping tool, then click within the block/lot of the project, but not on the black dot. A box will appear with information about the block group, including the Food Desert Name if applicable.

Document	Files
Mapping Tool Screenshot *	<input type="button" value="Add Files"/> Upload a screenshot of the mapping tool showing that the project is located in a Food Desert Community

Site Control

Does the Applicant have site control? *

Does the Applicant own the site? *

If an entity related to the Applicant owns the site, select No.

Parcel/Property Owner's Legal Name *

Parcel/Property Owner Entity Type *

Parcel/Property Owner's Address

Parcel/Property Owner Country *

Parcel/Property Owner Street Address 1 *

Please continue typing out your full address (include city, state, etc.) until the correct address appears in the dropdown.

Parcel/Property Owner Street Address 2

Parcel/Property Owner City *

Parcel/Property Owner State *

Parcel/Property Owner Zip Code *

Does the Applicant intend to acquire the property? *

Document	Files
Letter of Intent *	<input type="button" value="Add Files"/> If applicable, please upload a letter of intent.

Document	Files
Documentation Evidencing Site Control *	<input type="button" value="Add Files"/> <input type="button" value="Test Doc Upload.docx"/> <input type="button" value="Trash"/> Please upload documentation evidencing site control.

General Project Information (3/3)

Additional Project Information

Total projected number of permanent employees (both full-time and part-time) at the supermarket or grocery store *

Total square footage of supermarket/grocery store *

Only supermarkets of 16,000 square feet or more are eligible for the Food Desert Relief Tax Credit Program.

Please upload documentation of the layout of the supermarket or grocery store (e.g. floor plan, planogram) showing square footage of retail space, space for food and related products, space for fresh and/or frozen fruits and vegetables, and any space within the supermarket or grocery store that will be subleased or licensed to other tenants.

Document	Files
Layout Documentation *	<p>Add Files</p> <p>If the supermarket or grocery store has not yet opened for business to the public, please provide documentation of planned use of space. It is a requirement of the Food Desert Relief Tax Credit Program that the supermarket or grocery store be at least 16,000 square feet, with at least 80% of square footage occupied by food and related products. This shall not include alcoholic beverages and products related to the consumption of such beverages. In addition, the supermarket/grocery store must maintain at least 10% of retail space dedicated to fresh and/or frozen fruits and vegetables.</p>

Do you have a letter evidencing support from the governing body of the municipality (or municipalities) in which the project is located? *

The letter of support should be consistent with the project as proposed within this application. This letter of support should address any inconsistencies between the project as proposed and land use rules in place. Additionally, it should serve to provide assurances that the project as proposed is likely to receive permits and to conclude agreements that would allow for its timely completion consistent with Food Desert Relief Tax Credit Program rules.


Document	Files
Letter of Support *	<p>Add Files</p> <p>Please upload letter of support from municipality/municipalities.</p>

Building Eligibility

Building Eligibility - Initial Operating


The Food Desert Relief Tax Credit Program is open to supermarkets or grocery stores that:
a) commenced new construction of the building after January 7, 2021
b) commenced rehabilitation of at least 75% of square footage after January 7, 2021.

Which category describes this project? *

New Construction 

If construction or rehabilitation has not yet commenced, select the category that best describes the planned work.

Construction start date *

MM/DD/YYYY 


Projects in which construction or rehabilitation began before January 7, 2021 are not eligible under this program. If construction has not yet started, select an estimated date.

[Previous](#) [Next](#)

Building Eligibility - Initial Operating


The Food Desert Relief Tax Credit Program is open to supermarkets or grocery stores that:
a) commenced new construction of the building after January 7, 2021
b) commenced rehabilitation of at least 75% of square footage after January 7, 2021.

Which category describes this project? *

Rehabilitation of an Existing Building 

If construction or rehabilitation has not yet commenced, select the category that best describes the planned work.

Rehabilitation Start Date. *

MM/DD/YYYY 


Projects in which construction or rehabilitation began before January 7, 2021 are not eligible under this program.

Provide a narrative description of the rehabilitation work that will be undertaken. *

The Food Desert Relief Tax Credit Program is open to supermarkets or grocery stores that commenced new construction of the building or commenced rehabilitation of at least 75% of square footage after January 7, 2021. Rehabilitation must meet the following criteria:

- 1. Rehabilitation must affect at least 75% of the square footage of the supermarket or grocery store*
- 2. Rehabilitation must include the repair or replacement of two or more major systems, including, but not limited to: (a) roof, (b) plumbing, (c) heating and cooling (including refrigeration), (d) electrical, (e) load bearing structural systems, or (f) weatherization (e.g. solar panels, siding, replacement windows, and doors)*
- 3. The costs of such repair or replacement, exclusive of soft costs that exceed 20% of the total costs of repair and replacement, must exceed 60% of the fair market value of the rehabilitated supermarket or grocery store after such repair and replacement.*

Please upload documentation demonstrating how the rehabilitation work described will meet the criteria for rehabilitation under the Food Desert Relief Tax Credit Program.

Document	Files
Documentation of rehabilitation eligibility *	 Add Files

Permits and Approvals (1/2)

Sister Agencies

Is the Applicant associated with, or does the Applicant have any interest in, any New Jersey Department of Labor and Workforce Development, New Jersey Department of Environmental Protection, or New Jersey Department of the Treasury permits and approvals or obligations and responsibilities? *

Yes

Local construction permits do not need to be included.

Please identify all permits required on this project, including all New Jersey Department of Labor and Workforce Development, Department of Environmental Protection, and Department of the Treasury permits and approvals or obligations and responsibilities, with which the Applicant is associated, or which the Applicant has an interest in. The list shall identify the entity that applied for or received such permits and approvals or has such obligations and responsibilities, such as by program interest numbers or licensing numbers. **Local construction permits do not need to be included.**

+ Create

Name of Permit ↑ State Agency Status

There are no records to display.

Project Permits and Approvals

Please identify all required local, state, and federal government permits and local planning and zoning board approvals that have been issued for the project, or will be required to be issued to operate the supermarket or grocery store on a full-time basis.

+ Create

Name of Permit, Approval, Obligation, or Responsibility *

Issuing Department *

Applicant Entity Name *

The name of the entity that applied for the permit or approval or has the obligation or responsibility.

Applicant Entity EIN *

Permit Number (If available)

Status of Permit or Approval *

Description of relevant permit, approval, obligation, or responsibilities *

Save

Permits and Approvals (2/2)

Sister Agencies

Is the Applicant associated with, or does the Applicant have any interest in, any New Jersey Department of Labor and Workforce Development, New Jersey Department of Environmental Protection, or New Jersey Department of the Treasury permits and approvals or obligations and responsibilities? *

Local construction permits do not need to be included.

Please identify all permits required on this project, including all New Jersey Department of Labor and Workforce Development, Department of Environmental Protection, and Department of the Treasury permits and approvals or obligations and responsibilities, with which the Applicant is associated, or which the Applicant has an interest in. The list shall identify the entity that applied for or received such permits and approvals or has such obligations and responsibilities, such as by program interest numbers or licensing numbers. Local construction permits do not need to be included.

Name of Permit ↑	State Agency	Status
There are no records to display.		

[+ Create](#)

Project Permits and Approvals

Please identify all required local, state, and federal government permits and local planning and zoning board approvals that have been issued for the project, or will be required to be issued to operate the supermarket or grocery store on a full-time basis.

[+ Create](#)

Permits & Approvals

Name of Permit or Approval *

Issuing Department *

Type of Permit or Approval *

Permit or Approval Number (If Available)

Status of Permit or Approval *

[Save](#)

Supermarket Developer/Landlord

This section will collect information about the landlord and developer of the supermarket, if applicable.

Provide a binding agreement, such as a lease, between the landlord and the Applicant for the new supermarket at the site of the supermarket, including verification of the proposed rent. The term of the agreement must be at least seven years from when the store is expected to open for business to the public.

Document	Files
Binding Agreement Between Applicant and Landlord *	<input type="button" value="Add Files"/>

Document	Files
Provide proof that the landlord is aware that the applicant is applying for a tax credit for the supermarket. *	<input type="button" value="Add Files"/>

Will the Applicant also be the developer of the supermarket or grocery store? *

If a different entity related to the Applicant will be the developer, select No.

If Applicant **will not** be the developer

Developer of Supermarket or Grocery Store *

If Applicant **will** be the developer

Initial Operating Costs Tax Credit

Please indicate whether the Applicant intends to apply for the Financing Gap Tax Credit under the Food Desert Relief Tax Credit Program. *

Be advised that if a developer and operator intend to apply for both the Financing Gap Tax Credit and an Initial Operating Costs Tax Credit for the same supermarket/grocery store project, both applications will need to be submitted in tandem, or at minimum, the second application must be submitted before the first application is approved. Both applications must have matching financial data, so that they can be reviewed and approved together. The Authority will not approve one type of tax credit to a supermarket or grocery store for which the Authority previously approved the other type of tax credit for the same location.

Initial Operating Costs Tax Credit

Please indicate whether the developer intends to apply for the Financing Gap Tax Credit under the Food Desert Relief Tax Credit Program. *

Be advised that if a developer and operator intend to apply for both the Financing Gap Tax Credit and an Initial Operating Costs Tax Credit for the same supermarket/grocery store project, both applications will need to be submitted in tandem, or at minimum, the second application must be submitted before the first application is approved. Both applications must have matching financial data, so that they can be reviewed and approved together. The Authority will not approve one type of tax credit to a supermarket or grocery store for which the Authority previously approved the other type of tax credit for the same location.

Project Economics

Sources & Uses

Please download a copy of the [Sources & Uses template](#), complete it, and upload a finalized copy as an Excel file below.

Document	Files
Sources & Uses *	Add Files

Funding Source Documentation

Please upload documentation supporting each funding source.

For debt financing, please provide commitment letters or other documentation evidencing the bank financing commitment. This documentation should include information on the lender, duration of validity of loan commitment, and key loan terms.

For grants, subsidies, tax credits, and the like, documentation should include the source, date of commitment, term of validity of commitment, amount of commitment, etc.

For applicant equity, documentation may be in the form of a bank statement (for a private company) or the most recent Form 10-K and 10-Q (for a publicly-traded company).

Document	Files
Funding source documentation *	Add Files

Feasibility Study

Please upload a copy of a **market and/or feasibility study** for the project by an independent third party. This study must include the third party's position regarding the marketability and underwriting of the revenue and expense components of the proposed project for the duration of the eligibility period.

The study must be dated within 12 months of the application and include the following:

- Firm's advice and counsel regarding the marketability and underwriting of the revenue and expense components of the proposed project.
- Analysis of the area demand for comparable supermarket and/or grocery stores.
- Consideration of general market factors and national trends in similar neighborhoods.
- A comprehensive overview of the potential for the operations of the supermarket or grocery store through a demand and supply analysis of the markets.

To be eligible under the Food Desert Relief Tax Credit program, the feasibility study must demonstrate that:

- Without the incentive award, an initial operating shortfall is projected during the eligibility period.
- With the incentive award, the new supermarket or grocery store will operate on a full-time basis during the eligibility and commitment period and will be economically and commercially viable by the last year of the commitment period.

Document	Files
Market and/or Feasibility Study *	Add Files

Projected Income Statement Worksheet

In this section, we seek projected financial statements for the first ten years of operations, demonstrating that the supermarket will face an initial operating cost shortfall during that time. Detailed information is required for the first three years of data, followed by more topline projections in years four through ten.

Please note: Only costs beginning on the date of application may be included in projections. If the store has opened, costs prior to opening may not be included, and Year One begins on the date of application.

If the store has not yet opened, Year One begins on the day that the store is first open on a full-time basis (at least 60 hours a week, every week of the year, with exceptions at the Authority's discretion). Operating expenses from the three months prior to opening are included in the calculation of profit margin for Year One.

Be advised that projects utilizing financial assistance for construction-related costs are subject to state prevailing wage, affirmative action, and public works contractor registration requirements. These requirements apply to any costs for public work for which the applicant is seeking financial assistance, including both costs that are incurred prior to submitting the application and any outstanding costs that the applicant anticipates incurring.

Public work means any construction, reconstruction, demolition, alteration or repair work, or maintenance work, including painting and decorating, done under contract and paid for in whole or in part out of the funds of the public body, except work performed under a rehabilitation program.

Please download a copy of the [Projected Income Statement template](#), complete it, and upload a finalized copy as an Excel file below.

Document	Files
Projected Income Statement *	Add Files

Total Net Store Sales *

The value entered must match the amount entered for Total Net Store Sales in Year Three (cell E7) in the Projected Income Statement Worksheet uploaded above.

[Previous](#) [Next](#)

Project Timeline

If applicant answers “yes” no additional information is needed in this section.



Is the supermarket currently open?

No ▼

Please upload a project timeline in the form of a Gantt chart to help NJEDA better understand your project. Please include actual or projected dates for the following milestones and any other key dates:

- Site plan approval obtained
- Committed financing received
- Construction started
- Construction ended
- Temporary Certificate of Occupancy (TCO) received
 - The Food Desert Relief Tax Credit Program requires that the supermarket or grocery store must open for business to the public within the earlier of 1) six months of the receipt of a TCO or 2) three years of executing the incentive award agreement corresponding to the project.
- Supermarket or grocery store opens for business to the public
 - Under the regulations of the Food Desert Relief Tax Credit Program, to be considered open for business to the public a supermarket or grocery store must have received a temporary certificate of occupancy and all certifications from State and local health departments required to operate, and must be operating at least 60 hours per week every week of the year, absent unavoidable closures or other circumstances approved by the Authority.

Please upload a copy of the anticipated timeline. Include a schedule or timeline that shows key milestones and their anticipated timing from the present through the opening of the supermarket or grocery store for business to the public.

Document	Files
Anticipated Timeline *	Add Files

Prevailing Wage and Affirmative Action Requirements

Be advised that projects utilizing financial assistance (including Food Desert Relief tax credits) for construction related costs are subject to state prevailing wage requirements. Construction activities under the Food Desert Relief tax credit program are also subject to New Jersey affirmative action requirements. We want to make sure you are aware of these requirements.

During the eligibility period, each worker employed to perform construction work at the project shall be paid not less than the prevailing wage rate for the worker's craft or trade, as determined by the Commissioner of the Department of Labor and Workforce Development pursuant to P.L. 1963, c. 150 (N.J.S.A. 34:11-56.25 et seq.) and P.L. 2005, c. 379 (N.J.S.A. 34:11-56.58 et seq.).


All contractors and subcontractors must be registered with the New Jersey Department of Labor and Workforce Development. Effective April 1, 2020, contractors and subcontractors for construction contracts that require payment of prevailing wage must provide proof of registration under the Public Works Contractor Registration Act (N.J.S.A. 34:11-56.48 et seq.) The Act does not require proof of registration for such contracts that were awarded prior to April 1, 2020. Information regarding this Act can be found on the NJ Department of Labor's website.

If you have any questions about these requirements, please contact your NJEDA representative before submitting this application.

- I acknowledge any construction on this project, undertaken either by the applicant or a tenant, is subject to prevailing wage and affirmative action requirements. *
- I acknowledge that any construction costs incurred prior to application, for the purposes of being included as an eligible project cost on which a tax credit award would be based, are subject to prevailing wage and affirmative action requirements. *
- I acknowledge that any contractor working on this project must be registered with the New Jersey Department of Labor (DOL) prior to the start of construction, except for contracts awarded prior to April 1, 2020. *

Notice Form

Please download, complete, and attach the Notice Regarding Affirmative Action / Prevailing Wage Form [Notice Regarding Affirmative Action / Prevailing Wage & Green Buildings Form](#).

Document	Files
Notice Form *	

Certifications

I acknowledge that, for this project to be eligible for the Food Desert Relief Tax Credit, the supermarket or grocery store must accept benefits from federal nutrition assistance programs, including, but not limited to, Supplemental Nutrition Assistance Program (SNAP) and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). *

I acknowledge that, for this project to be eligible for the Food Desert Relief Tax Credit, the supermarket or grocery store must hold at least one public listening session annually, in the Food Desert Community in which the supermarket or grocery store is located. *

The listening session must include the opportunity for participants to provide feedback about the supermarket or grocery store's product offerings and operations. Notice of the listening session must be prominently displayed at the entrance of the supermarket or grocery store and provided to NJEDA at least seven days in advance of the meeting. The Applicant must keep reasonably comprehensible minutes of all its listening sessions showing the time and place, the subjects discussed, and any public comment. Minutes must be promptly made available to the public.

I acknowledge that, for this project to be eligible for the Food Desert Relief Tax Credit, the supermarket or grocery store must maintain at least 10% of retail space dedicated to fresh and/or frozen fruits and vegetables. *

[Previous](#)

[Next](#)

Cannabis Questionnaire

Has the applicant applied for or been issued a license, including a conditional license, from the New Jersey Cannabis Regulatory Commission (NJ-CRC) to operate as a cannabis cultivator, cannabis manufacturer, cannabis wholesaler, cannabis distributor, cannabis retailer, or cannabis delivery service; or does the applicant employ or intend to employ, or is the applicant itself, a certified personal use cannabis handler to perform work for or on behalf of a cannabis establishment, distributor, or delivery service? *

If the applicant is a property owner, developer, or operator of a project: is the property being used or intended for use, in whole or in part, (1) by or to benefit a cannabis cultivator, cannabis manufacturer, cannabis wholesaler, cannabis distributor, cannabis retailer, or cannabis delivery service, (2) to employ a certified personal use cannabis handler to perform work for or on behalf of a cannabis establishment, distributor, or delivery service, (3) by a person or entity that has applied or intends to apply to the New Jersey Cannabis Regulatory Commission (NJ-CRC) for a license to operate as a cannabis cultivator, cannabis manufacturer, cannabis wholesaler, cannabis distributor, cannabis retailer, or cannabis delivery service or has applied for certification to be, or intends to employ, a certified personal use cannabis handler to perform work for or on behalf of a cannabis establishment, distributor, or delivery service? *

[Previous](#) [Next](#)

New Jersey State law prohibits certain cannabis licensees and certified personal use cannabis handlers' employers from receiving or continuing to receive most financial incentive awards.

Diversity, Equity, and Inclusion

In this section, we would like more information about the diversity of your company. The NJEDA will use this information for tracking purposes only.

Diversity, Equity, & Inclusion

In this section, we would like more information about the diversity of your company. The NJEDA will use this information for tracking purposes only.

With which of the following does the majority owner of the applicant organization self-identify (if applicable)?

- Minority
- Women
- Veteran
- LGBTQ
- Disabled
- None of the above
- Prefer not to answer

Please select which of the following State of New Jersey certifications the applicant organization currently holds:

- Small Business Enterprise (SBE)
- Disadvantaged Business Enterprise (DBE)
- Minority-Owned Business Enterprise (MBE)
- Woman-Owned Business Enterprise (WBE)
- Veteran-Owned Business Enterprise (VOB)
- Disabled Veteran-Owned Business Enterprise (DVOB)
- None of the above
- Prefer not to answer

Additional DE&I Information

In this section, we would like more information about any actions your company has taken or is taking with respect to Diversity, Equity & Inclusion. If these questions are not applicable, you may skip them.

Please describe whether your company's leadership team is made up of a diverse group of individuals. Please provide as much detail as possible about the composition of your leadership team as it relates to groups that have been historically underrepresented (minority, woman, veteran, LGBTQ, disabled).

Please describe whether your organization's Board of Directors is made up of a diverse group of individuals. Please provide as much detail as possible about the composition of your leadership team as it relates to groups that have been historically underrepresented (minority, woman, veteran, LGBTQ, disabled). *

- Question is not applicable
- Prefer not to answer

Please describe any diversity initiatives, programs or plans the applicant organization has established. *

- Question is not applicable
- Prefer not to answer

DE&I Initiatives Detail

Please upload any documentation detailing diversity initiatives, if available.

Document	Files
DE&I Initiatives Detail	<input type="button" value="Add Files"/>

Applicant Representation

Applicant Representation

Is the individual filling out this application employed by the entity that is applying for the program? *

Answering “Yes” will trigger additional questions:

Is the individual filling out this application one of the following: *

- by applicant's General Counsel or Chief Legal Officer (recommended); or
- for a corporation: a principal executive officer at least the level of vice president;
- for a partnership: a general partner;
- for a sole proprietorship: the proprietor;
- for a governmental entity: the contact person (business administrator, manager, mayor, etc.);
- for other than above: the person with legal responsibility for the application.

Please indicate which of the following best describes the individual filling out this application? *

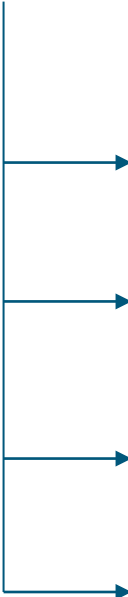
Previous

Next

Upload Certifications

Only if the individual filling out the application is not an Authorized Representative will the applicant see this page.

Here you will be prompted to download and then upload signed copies of the acknowledgments and certifications listed above.



Upload Certifications

The New Jersey Economic Development Authority requires that the following information be completed and signed by one of the following:

- by applicant's General Counsel or Chief Legal Officer (recommended); or
- for a corporation, by a principal executive officer at least the level of vice president;
- for a partnership, by a general partner;
- for a sole proprietorship, by the proprietor;
- for a governmental entity, by the contact person (business administrator, manager, mayor, etc.);
- for other than above, by the person with legal responsibility for the application.

Because you have identified that you are not one of the individuals listed above, it is required that you download each of the following forms listed below and have someone who meets this definition for the applicant company fill out and sign each of the forms. Once the forms have been completed and signed, please attach them at the end of this application, along with any other necessary application attachments.

Your application for assistance will not be reviewed until the NJEDA has each of the signed forms from someone who is legally authorized to make these representations or behalf of the applicant.

- [Legal Questionnaire](#)
- [Certification of Non-Involvement in Prohibited Activities in Russia or Belarus Pursuant to P.L. 2022, C. 3](#)
- [Acknowledgments of Applicant](#)
- [Certification of Application](#)

Document	Files
Legal Questionnaire *	Add Files
Certification of Non-Involvement in Prohibited Activities in Russia or Belarus Pursuant to P.L. 2022, C. 3 *	Add Files
Acknowledgments of Applicant *	Add Files
Certification of Application *	Add Files

Legal Questionnaire (1/3)

New Jersey Economic Development Authority Legal Questionnaire

Applicant Name: **Winston's Bark**

Please note "Applicant" includes individuals and all types of entities applying for and receiving NJEDA financial assistance, incentives or contracts, including but not limited to: for profit businesses, non-profit organizations, municipalities, counties, colleges, universities and other institutions of higher learning.

Persons (entities or individuals) applying for NJEDA programs are subject to the Authority's Disqualification/Debarment Regulations (the "Regulations"), which are set forth in N.J.A.C. 19:30-2.1, et seq. Applicants are required to answer the following background questions ("Legal Questionnaire") pertaining to causes that may lead to debarment, disqualification, or suspension from eligibility under the Regulations and Executive Orders 34 (Byrne 1976) and 189 (Kean 1988) after consideration of all relevant mitigating factors.

Note that this form has recently been modified.
Please review this form in its entirety prior to providing any responses or certifications.

DEFINITIONS

Notwithstanding any terms defined elsewhere or otherwise herein, the following definitions shall govern in responding to this Legal Questionnaire:

"Affiliates" means any entities or persons having an overt or covert relationship such that any one of them directly or indirectly controls or has the power to control another. This includes (however is not limited to):

- entities or persons having an ownership interest in the applicant of 30% or greater;
- entities in which an applicant holds an ownership interest of 30% or greater and are either named in the application and/or agreement or will receive a direct benefit from the financing, incentive or other agreement with NJEDA; and
- other entities that are named in the application and/or agreement, or that will receive a direct benefit from the financing, incentive, or other agreement with NJEDA.

"Legal Proceedings" means any civil, criminal, or administrative or regulatory proceedings in a State or Federal court or administrative tribunal in the United States or any territories thereof.

RELEVANT AFFILIATES

In accordance with the above, please identify any individuals or entities that hold a 30% or more ownership in the applicant:

Are there any individuals or entities that hold a 30% or more ownership interest in the applicant? *



Answering "yes" will trigger additional questions.

Applicant-Owned Affiliates

In accordance with the above, please identify any entities in which the applicant holds a 30% or more interest, and are either named in the application and/or agreement, or will receive a direct benefit from the financing, incentive, or other agreement with NJEDA.

[ADD APPLICANT-OWNED AFFILIATES](#)

Entity ↑ FEIN # - if applicable

There are no records to display.

Other Affiliates

In accordance with the above, please identify any other entities not already identified that are either named in the application and/or agreement, or that will receive a direct benefit from the financing, incentive, or other agreement with NJEDA:

[ADD OTHER AFFILIATES](#)

Entity ↑ FEIN # - if applicable

There are no records to display.

[Click here](#) to download a full copy of the legal questionnaire.

Legal Questionnaire (2/3)

RELEVANT TIMEFRAMES

Responses should be given based on the following "look-back" periods:

- For civil matters, those that were either pending or concluded within 5 years of the reporting date;
- For criminal matters, those that were either pending or concluded within 10 years of the reporting date;
- For environmental regulatory matters, those that were either pending or concluded within 10 years of the reporting date; and
- For all other regulatory matters, those that were either pending or concluded within 5 years of the reporting date.

Note that in cases where Applicant has previously submitted and certified a legal questionnaire to the Authority, the Applicant may refer to its prior legal questionnaire and report only those matters that are new or have changed in status since the date of last reporting.

Part A. Past Proceedings

Has Applicant, or any identified Affiliates of Applicant, been found or conceded or admitted to being guilty, liable or responsible in any Legal Proceeding, or conceded or admitted to facts in any Legal Proceedings that demonstrate responsibility for any of the following violations or conduct? (Any civil or criminal decisions or verdicts that have been vacated or expunged need not be reported.)

1. Commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract, or subcontract there under, or in the performance of such contract or subcontract. *

2. Violation of the Federal Organized Crime Control Act of 1970, or commission of embezzlement, theft, fraud, forgery, bribery, falsification or destruction of records, perjury, false swearing, receiving stolen property, obstruction of justice, or any other offense indicating a lack of business integrity or honesty. *

3. Violation of the Federal or State antitrust statutes, or of the Federal Anti-Kickback Act (18 U.S.C. 874). *

4. Violation of any law governing the conduct of elections of the Federal Government, State of New Jersey or of its political subdivision. *

5. Violation of the "Law Against Discrimination" (P.L. 1945, c169, N.J.S.A. 10:5-1 et seq., as supplemented by P.L. 1975, c127), or of the act banning discrimination in public works employment (N.J.S.A. 10:2-1 et seq.) or of the act prohibiting discrimination by industries engaged in defense work in the employment of persons therein (P.L. 1942, c114, N.J.S.A. 10:1-10, et seq.). *

6. To the best of your knowledge, after reasonable inquiry, violation of any laws governing hours of labor, minimum wage standards, prevailing wage standards, discrimination in wages, or child labor. *

7. To the best of your knowledge, after reasonable inquiry, violation of any law governing the conduct of occupations or professions of regulated industries. *

8. Debarment by any department, agency, or instrumentality of the State or Federal government. *

9. Violation of the Conflict of Interest Law, N.J.S.A. 52:13D-12 et seq., including any of the following prohibitions on vendor activities representing a conflict of interest, or failure to report a solicitation as set forth below: *

i. No person shall pay, offer or agree to pay, either directly or indirectly, any fee, commission, compensation, gift, gratuity, or other thing of value of any kind to any Authority officer or employee or special Authority officer or employee, as defined by N.J.S.A. 52:13D-13(b) and (e), with which such person transacts or offers or proposes to transact business, or to any member of the immediate family as defined by N.J.S.A. 52:13D-13(f), of any such officer or employee, or partnership, firm, or corporation with which they are employed or associated, or in which such officer or employee has an interest within the meaning of N.J.S.A. 52:13D-13(g).

ii. The solicitation of any fee, commission, compensation, gift, gratuity or other thing of value by any Authority officer or employee or special Authority officer or employee from any person shall be reported in writing by the person to the Attorney General and the NJEDA Ethics Liaison Officer.

iii. No person may, directly or indirectly, undertake any private business, commercial or entrepreneurial relationship with, whether or not pursuant to employment, contract or other agreement, express or implied, or sell any interest in such person to, any Authority officer or employee or special Authority officer or employee having any duties or responsibilities in connection with the purchase, acquisition or sale of any property or services by or to the Authority, or with any person, firm or entity with which he or she is employed or associated or in which he or she has an interest within the meaning of N.J.S.A. 52:13D-13(g). Any relationships subject to this subsection shall be reported in writing to the NJEDA Ethics Liaison Officer and the State Ethics Commission, which may grant a waiver of this restriction upon application of the Authority officer or employee or special Authority officer or employee upon a finding that the present or proposed relationship does not present the potential, actually or appearance of a conflict of interest.

iv. No person shall influence, or attempt to influence or cause to be influenced, any Authority officer or employee or special Authority officer or employee in his or her capacity in any manner which might tend to impair the objectivity or independence of judgment of the officer or employee.

v. No person shall cause or influence, or attempt to cause or influence, any Authority officer or employee or special Authority officer or employee to use, or attempt to use, his or her official position to secure unwarranted privileges or advantages for the person or any other person.

10. Violation of any State or Federal law that may bear upon a lack of responsibility or moral integrity, or that may provide other compelling reasons for disqualification. Your responses to the foregoing question should include, but not be limited to, the violation of the following laws, without regard to whether there was any monetary award, damages, verdict, assessment or penalty, except that any violation of any environmental law in category (v) below need not be reported where the monetary award, damages, etc. amounted to less than \$1 million. *

i. Laws banning or prohibiting discrimination or harassment in the workplace.

ii. Laws prohibiting or banning any form of forced, slave, or compulsory labor.

iii. The New Jersey Conscientious Employee Protection Act, N. J. Stat. Ann. § 34:19-1 et seq., or other "Whistleblower Laws" that protect employees from retaliation for disclosing, or threatening to disclose, to a supervisor or to a public body an activity, policy or practice of the employer, that the employee reasonably believes is in violation of a law, or a rule or regulation issued under the law.

iv. Securities or tax laws resulting in a finding of fraud or fraudulent conduct.

v. Environmental laws, where the monetary award, penalties, damages, etc. amounted to more than \$1 million.

vi. Laws banning anti-competitive dumping of goods.

vii. Anti-terrorist laws.

viii. Criminal laws involving commission of any felony or indictable offense under State or Federal law.

ix. Laws banning human rights abuses.

x. Laws banning the trade of goods or services to enemies of the United States.

[Click here](#) to download a full copy of the legal questionnaire.

Legal Questionnaire (3/3)


Part B. Pending Proceedings

11. To the best of your knowledge, after reasonable inquiry, are Applicant, or any officers or directors of Applicant, or any Affiliates, a party to pending Legal Proceedings wherein any of the offenses or violations described in questions 1-10 above are alleged or asserted against such entity or person? With respect to laws banning or prohibiting discrimination or harassment in the workplace, please provide only information pertaining to any class action lawsuits or individual lawsuits alleging violations under the New Jersey Law Against Discrimination. *

If the answer to any of the foregoing questions is affirmative, you must provide the following information as an attachment to the application: (i) the case name and court/administrative agency (including jurisdiction and venue) in which such matters were tried or are pending; (ii) the charges or claims adjudicated or alleged; and (iii) status of the matter (e.g. Pending Dismissed following Settlement, Dismissed following Motion, etc.).

Please Note: An Applicant may refer to or attach specific provisions of a 10-K/Q or other filings with the U.S. Securities and Exchange Commission (SEC); however, the Applicant should be aware that different laws apply to disclosures to the Authority. This means that the Authority does not have the same types of materiality thresholds as the SEC. The Applicant is expected to supplement its SEC filings to ensure that all relevant matters are disclosed to the Authority, including any matters that were below the SEC’s materiality threshold and any matters that may have occurred after its most recent filing.

Please Note: Eligibility is determined based on the information presented in the completed Application. If, at any time while engaged with the Authority the Applicant should become aware of any facts that materially alter or change its answers, or that render any of them incomplete or inaccurate, the Applicant has a duty to promptly report such facts to the Authority in writing. The Authority reserves the right to require additional clarifying or explanatory information from the Applicant regarding the answers given, to ask additional questions not contained in this Legal Questionnaire, and to perform its own due diligence investigations and searches.

Document	Files
Legal Questionnaire Addendum	

[Click here](#) to download a full copy of the legal questionnaire.

CERTIFICATION OF LEGAL QUESTIONNAIRE AND AUTHORIZATION TO RELEASE INFORMATION

- This certification shall be signed as follows:
- by applicant’s General Counsel or Chief Legal Officer (recommended); or
 - for a corporation, by a principal executive officer at least the level of vice president;
 - for a partnership, by a general partner;
 - for a sole proprietorship, by the proprietor;
 - for a governmental entity, by the contact person (business administrator, manager, mayor, etc.);
 - for other than above, by the person with legal responsibility for the application.

I hereby represent and certify that I have reviewed the information contained in this Legal Questionnaire, and that the foregoing information is true and complete under penalty of perjury. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment. I further agree to inform the New Jersey Economic Development Authority of any changes in the foregoing information which may occur prior to execution of any agreement with the Authority, and so long as any such agreement is in effect. Failure to disclose relevant matters may render the Applicant ineligible for the financial benefits sought and may subject the Applicant to disqualification, debarment, suspension, or referral to the office of the state’s Attorney General.

The undersigned, on behalf of the Applicant, understands and acknowledges that information and documents provided to the New Jersey Economic Development Authority: (1) are subject to public disclosure during deliberations of the Authority at public meetings regarding the application and as set forth in the minutes of the Authority’s public meetings; and (2) are subject to public disclosure under certain laws, including, but not limited to, the Open Public Records Act, N.J.S.A. 47A:1-1 et seq., and the common law right-to-know.

Electronic Signatures

Pursuant to written policy, the New Jersey Economic Development Authority allows documents to be signed electronically and hereby agrees to be bound by such electronic signatures. Please confirm that you, as a signatory to this document, also agree to be bound by electronic signatures.

Legal Questionnaire Electronic Signature *

Title *

[Previous](#) [Next](#)

Certification of Non-Involvement in Prohibited Activities in Russia or Belarus

CERTIFICATION OF NON-INVOLVEMENT IN PROHIBITED ACTIVITIES IN RUSSIA OR BELARUS

Program Name: **Food Desert Relief Supermarket Initial Operating Costs Tax Credit**
Applicant Name: **Winston's Bark**
Applicant DBA:

Pursuant to N.J.S.A. 52:32-60.1, et seq. (P.L. 2022, c.3) any person or entity (hereinafter 'Applicant') that seeks to be approved for or continue to receive an economic development subsidy from the New Jersey Economic Development Authority must complete the certification below indicating whether or not the Applicant is engaged in prohibited activities in Russia or Belarus. If the New Jersey Economic Development Authority finds that an Applicant has made a certification in violation of the law, it shall take any action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the party.

The NJEDA recognizes that based on a pending legal issue announced on the Department of the Treasury's website [State of NJ - Department of the Treasury - Division of Administration](#), the Department is not currently maintaining a list of entities engaged in prohibited activities in Russia or Belarus. As a result, applicants who are not engaged in prohibited activities in Russia or Belarus may wish to select Option A or applicants who may be engaged in prohibited activities may wish to select Option C and provide a description and/or explanation in the box below.

Certification

I, the undersigned, have read and reviewed the Department of the Treasury's List: (<https://www.nj.gov/treasury/administration/pdf/RussiaBelarusEntityList.pdf>) of entities engaged in prohibited activities in Russia or Belarus, and having done so certify (must select one appropriate response below and complete the Authorized Signature section below): *

A. That the Applicant is not identified on the Department of the Treasury's list of entities engaged in prohibited activities in Russia or Belarus and is not engaged in prohibited activities in Russia or Belarus. OR

B. That I am unable to certify as to "A" above because the Applicant is identified on the Department of the Treasury's list of entities engaged in prohibited activities in Russia or Belarus. OR

C. That I am unable to certify as to "A" above because the Applicant, though not identified on the Department of the Treasury's list of entities engaged in prohibited activities in Russia or Belarus, is engaged in prohibited activities in Russia or Belarus. A detailed, accurate and precise description of the Applicant's activity in Russia or Belarus is set forth below.

If applicable, provide Additional Certification of Federal License

I, the undersigned, certify that Applicant is currently engaged in activity in Russia and/or Belarus, but is doing so consistent with federal law and/or regulation and/or license. Provide a detailed description of how the Applicant's activity in Russia and/or Belarus is consistent with federal law, or is within the requirements of the federal license.

Authorized Signature

I understand that if the above statements are willfully false, I may be subject to penalty.

Applicant Authorized Representative	Name	Title	Applicant FEIN
	Steve Stevens	VP	21-2121414

E-Signature of Applicant Authorized Representative *

[Previous](#) [Next](#)

Applicant Certification

Applicant Certifications

Eligibility of financial assistance by the New Jersey Economic Development Authority (NJEDA) is determined by the information presented in this application. Any changes in the status of the proposed project from the facts presented herein could disqualify the project. Only Board Members of the governing board of the particular program for which you are applying, by resolution, may take action to determine project eligibility and to authorize the issuance of funds.

I, Steve Stevens, THE UNDERSIGNED, BEING DULY SWORN UPON MY OATH SAY:

I affirm, represent, and warrant that the information contained in this application and in all associated attachments submitted herewith is to the best of my knowledge true and complete and that the funding applied for herein is not for personal, family, or household purposes. *

I understand that if such information is willfully false, I am subject to criminal prosecution under N.J.S.A. 2C:28-2 and civil action by the NJEDA which may at its option terminate its financial assistance. *

I authorize the New Jersey Department of Law and Public Safety to verify any answer(s) contained herein through a search of its records, or records to which it has access, and to release the results of said research to the NJEDA. *

I authorize the NJEDA to provide information submitted to it by or on behalf of the applicant to any bank or State agency which might participate in the requested financing with the NJEDA. *

I certify my understanding that an electronic signature of this Application and any Approval Letter or Agreement shall be a binding on the parties. *

Payment Method and Details

Step 1: Select to pay by credit card or mailed check.

Payment Method

Select form of payment: *

Credit Card

Step 2: Payment Details


Payment Details

Applicant Organization Name
Winston's Bark

Application Fee Request ID
FREQ-0011139

Fee Amount
\$ 2,500.00


Step 3: Credit Card Checkout



Order Section

Amount	2,500.00 USD
Description	NJEDA CAPP-00036021
Invoice Number	FREQ-0011139

[Checkout](#)

 **Secure Payment**

Fee Payment by Check Instructions:
Please make check payable to NJEDA and mail to the below address:

NJEDA
P.O. Box 990
36 West State Street
Trenton, NJ 08925-0990
Please include "HPRP app fee" as well as applicant name and common application number (CAPP) in the memo of the check.

*The NJEDA will not begin review of your application until the application fee has been received.

Payment Confirmation & Electronic Signature

Payment Confirmation

Applicant Organization Name

Winston's Bark

Payment Confirmation Code

040124C44-792A10B3-87CC-44A3-9844-8C4A2BC264C4902646

Next

Electronic Signature

- I agree to be bound by electronic signatures *
- I am an Authorized Signer for this organization and I accept the above terms and conditions *

Full Name *

Your application will be submitted upon hitting the "Submit" Button.



[Generate a new image](#)

[Play the audio code](#)

Enter the code from the image

Previous **Submit**

*The NJEDA will not begin review of your application until the application fee has been received.

Submission Confirmation Page

The submission confirmation page will list the Applicant’s application confirmation number. All future application communication will be sent to the email provided in the application.

Click to “Return to Homepage” to get back to the portal homepage.

Thank you for completing the application for the Supermarket Initial Operation Cost Tax Credit program Program.

Dear **Winston The Pomeranian**:

The NJEDA has received your full application for the Supermarket Initial Operation Cost Tax Credit program

The NJEDA Food Desert Relief Supermarket Tax Credit team will now begin our completeness review of your application. We will review this information as quickly as possible, however, this completeness review may take up to two weeks to complete. We may need to follow up with you for clarifying information on certain questions during this period.

After NJEDA deems an application complete, we will send an email certification to the applicant company’s CEO (as identified in the application), to provide additional required certifications and to certify that all information provided in the application is accurate. This certification must be signed under the penalty of perjury and provided to the NJEDA before we may move forward with a full application review.

Additionally, if you have indicated that there is a Co-Applicant included in this application; we will send an email certification to the CEO or equivalent officer of the Co-Applicant to confirm that all relevant information provided in the application is accurate. It is your responsibility to review the application with the Co-Applicant and share with them any relevant uploads or attachments. This will also include an additional Legal Questionnaire to be completed by the Co-Applicant.

After the CEO certification and Co-Applicant certification (if needed) are received, we will begin a full application review including detailed review of all documents and additional staff due diligence. We will work to complete this step as quickly as possible, but it may take up to several months to complete depending on the quality of the information in the application and the size/scope of the project seeking assistance. During this time NJEDA may reach out to you if additional information or clarification is needed to complete your application review.

Please note, an NJEDA Officer will be assigned to your project in the coming days, and you will be receiving a call and email to set up some time to review the process moving forward.

Your confirmation number is: **CAPP-00036021**

Any communications on the status of your application will be sent to: **test@test.com**

For questions regarding your application, please email NJEDA at FoodDesertRelief@NJEDA.gov

To learn about other NJEDA programs, visit njeda.gov

Thank You,
NJEDA

[Return to homepage](#)



@NewJerseyEDA | njeda.com | 609.858.6767



Appendix

Eligibility - Definitions

Supermarket or Grocery Store

A retail outlet with a lease or ownership of at least **16,000 square feet**, of which at least **80% is occupied by food and related products**, which products shall be based on industry standards, as determined by the Authority, except that the food and related products shall not include alcoholic beverages and products related to the consumption of such beverages. The square footage of a supermarket or grocery store shall include any space that the supermarket or grocery store subleases, licenses, or otherwise allows another entity to occupy.

Eligibility - Definitions

New Supermarket or Grocery Store

A supermarket or grocery store that commenced new construction of the building or commenced rehabilitation of at least 75 percent of its square footage, after the effective date of the FDRA. For purposes of this definition, rehabilitation of at least 75 percent of the square footage of a supermarket or grocery store means the repair or replacement of two or more major systems, including, but not limited to: (a) roof, (b) plumbing, (c) heating and cooling (including refrigeration), (d) electrical, (e) load bearing structural systems, or (f) weatherization (e.g. solar panels, siding, replacement windows, and doors), where the costs of such repair or replacement, exclusive of soft costs that exceed 20 percent of the total costs of repair and replacement, exceeds 60 percent of the fair market value of a rehabilitated supermarket or grocery store after such repair and replacement. and the rehabilitation affects at least 75 percent of square footage of the supermarket or grocery store.

This means: To qualify as a new supermarket without new construction, the work done must

- Involve repairing or replacing at least two major systems,
- Cost at least 75% of property value, and
- Affect at least 75% of square footage

Eligibility - Definitions

First or Second New Supermarket or Grocery Store

The **first and second** new supermarket or grocery store within **each FDC** to be **approved for tax credits** under the program by the Authority, except that a supermarket or grocery store **may lose the designation** of first or second new supermarket or grocery store if the project does not meet **milestones** designated by the Authority in a timely manner, as determined by the Authority.

This means: to receive tax credits, a supermarket must be

- Newly constructed or rehabilitated after January 2021,
- One of the first two supermarkets in an FDC to be approved by NJEDA under this program, and
- On track with milestones set by NJEDA

Eligibility - Definitions

Opening of the Supermarket or Grocery Store for Business to the Public

The date a new supermarket or grocery store that has

- a) received a **temporary certificate of occupancy and all certifications from State and local health departments required to operate**, and
- b) met the requirements of the incentive award, and
- c) Starts operating the supermarket or grocery store on a full-time basis.

This means: For a supermarket to qualify as being open, it has to:

- Have a temporary certificate of occupancy,
- Have all required health department certifications,
- Meet incentive award requirements, and
- Open for at least 60 hours a week.

Eligibility - Definitions

Operating on a Full-Time Basis

Operating at least **60 hours per week every week of the year**, absent unavoidable closures or other circumstances approved by the Authority.

Unavoidable Closures

Any closure due to weather, strikes, acts of God, governmental restrictions, enemy action, civil commotion, fire, unavoidable casualty or other causes similarly **beyond the control of the operator of the supermarket or grocery store** as determined in the sole discretion of the Authority.

This means: For a supermarket to qualify as being open, it has to stay open 60 hours a week, except when there are emergencies that mean it needs to close, unless it gets approval from NJEDA for an exception.

Initial Operating Costs Tax Credit - Additional Program Details

APPROVAL CONDITIONS

Within one year after Board Approval, several conditions, known as approval letter conditions, will need to be met. These conditions include but are not limited to:

- Documentation of site control (site access, ownership or lease, etc.),
- Copies of all required permits,
- Prevailing wage and affirmative action monitoring,
- Floor plan, and
- **Evidence of sufficient liquidity or financing on an annual basis to operate the supermarket or grocery store.**

Initial Operating Costs Tax Credit - Additional Program Details

PROGRESS REPORTS/ANNUAL REPORTS

Progress reports shall be submitted to the NJEDA **every 6 months** during the project, starting from 6 months from board approval through opening for business.

Annual reports shall be submitted beginning at board approval. Certifications will be required to indicate **continued compliance** with the incentive award agreement and with the labor harmony agreement if applicable, as well as continued operating on a full-time basis, prevailing wage, affirmative action, and good standing with sister state agencies. Other required documentation will include CPA-certified financial statements, floor plan/planogram, SNAP vendor permit, WIC vendor agreement, and evidence a community listening session was held.

Initial Operating Costs Tax Credit – Fiscal Protection

- At project certification, NJEDA will determine if actual financing is consistent with what was submitted at award approval. The award may be reduced if the actual financing makes the projected initial operating shortfall smaller than previously calculated.