



North Carolina Department of Commerce
Job Development Investment Grant Program
2023 GRANTEE ANNUAL REPORT (GAR)

DUE NO LATER THAN MARCH 1, 2024

INSTRUCTIONS

Payroll, tax and social security information provided in the GAR is subject to [N.C.G.S. §105-259](#) and will be held strictly confidential.

For questions or assistance regarding the GAR, please contact:

NC Department of Commerce
Commerce Finance Center
JDIG Team - cfc@commerce.nc.gov

GAR FILING WITH DOR ShareFile

- G.S. 143B-437.58(a) designates where the GAR and fee are sent.
- GAR Fees must be payable to the Department of Revenue.
- Hard copy GAR forms are **not required**.
- Signed and notarized Certification(s) **must** be uploaded.
- GAR Materials must be submitted through DOR Sharefile to the Department of Revenue.

Submit the **GAR Fee** via **Express Courier Service (i.e. FedEx, UPS, DHL, etc.)** to:

Express Courier Service

JDIG Team
DPI (Education) Building
301 North Wilmington Street, 4th Floor
Raleigh, NC 27601

Email the Fed Ex or UPS Tracking Number AND copy of the Shipping Label to cfc@commerce.nc.gov.

Checks must be **made payable to** the **“NC Department of Revenue”**

The check **MUST** include: “JDIG” and the JDIG **grant number** in the memo line.

Checks payable to the NC Department of Commerce will **NOT** be accepted.

THE US POSTAL SERVICE DOES NOT DELIVER TO THE WILMINGTON STREET ADDRESS LISTED ABOVE. (If using the U.S. Postal Service, contact the JDIG team for an alternate address.)

As required by [§143B-437.58](#), every company that has an open JDIG grant (“Grantee”) must submit an annual report to the Economic Investment Committee each year for the term of the grant. Information contained in the Grantee Annual Report (“GAR”) is used by staff to determine compliance with the terms of the grant, as set forth in the Grantee’s Community Economic Development Agreement (“CEDA”); and to calculate the annual grant amount; and to evaluate the overall effectiveness of the program.

These instructions represent guidance for an entire set of forms for the 2023 GAR. Please review the instructions before completing the forms. We understand that this will require some effort on the part of the grantee, but establishing proper record keeping procedures will greatly simplify the process.

Every effort has been made to make the reporting process as simple as possible, while ensuring that statutory requirements and the terms of the CEDA are met. In order to reduce the amount of time necessary to complete and process GARs, the forms are provided and should be completed in electronic form (MS Excel).

Basic Steps for Completing and Submitting the GAR

To fulfill GAR requirements, you should complete the following steps:

Prior to the end of the year – as soon as possible:

- Read these instructions **thoroughly** and review the forms;
- Email the JDIG Team at cfc@commerce.nc.gov to ensure they have correct contact information for company contact(s) who should receive all GAR materials;
- Review existing record-keeping procedures to ensure all required report information is being collected – revise as necessary;
- New JDIG Uploaders must activate their DOR Sharefile account and set their personal password within 30 days of receiving the activation link sent in the email from DOR that says “JDIG Team” has shared the folder “!Upload” with you.
- Previous JDIG Uploaders must log into DOR Sharefile: <https://ncdor.sharefile.com/Authentication/Login>. If the account is locked, change your password.
- To change the Uploader, email cfc@commerce.nc.gov the name, title, phone and email address of the new Uploader.
- Contact the JDIG Team at cfc@commerce.nc.gov with any questions regarding the process.

After the end of the year:

- Assemble the data needed to complete the Excel worksheets;
- Complete the Excel worksheets electronically;
- Save the Excel workbook as “Grant Number (ex: 9999-99) 2023 GAR.xls”;
- Have the report signed by an officer of the grant entity(ies) and notarized;
- Overnight the check*, made payable to **NC Department of Revenue**, for the statutory GAR fee** ([§143B-437.58\(a\)](#)); and
- Submit all **electronic** documents (GAR Form, Signed and Notarized Certification(s), Explanations) to the JDIG Team via the Upload site. The check **and** electronic forms are due no later than March 1, 2024. See *Submitting the Fee at the end of these instructions for additional information.*

The JDIG Grant number and “JDIG” should be included on the check in the memo line. All checks should be payable to the **NC Department of Revenue.*

***The Grantee’s upload account holder will receive an emailed invoice for the GAR fee in January 2024.*

*Note: As required by [§143B-437.58\(a\)](#), the original signed **electronic** GAR and a check in the amount required in the CEDA, Section 3.7(b)(x) must be received by the JDIG Team no later than **March 1, 2024**.*

*The March 1, 2024 reporting deadline is for submission of a full and complete GAR reflecting **all** required information and certifications. After reviewing a GAR, the JDIG Team may determine that additional information is needed to establish compliance. In such case, the JDIG Team may request additional information, or an amended GAR. The Grantee must upload the additional information or amended GAR **fifteen (15) calendar days** following the date of the JDIG Team’s request. It is very important that grantees respond quickly in completing their GAR to enable the JDIG Team to process all GARs in a timely fashion.*

Failure to submit a GAR by March 1, 2024 will result in the grantee forfeiting its payment for the 2023 grant year. In order for the grantee to still remain in the JDIG program and/or remain eligible for any future grant payments, the grantee is still required to submit a GAR for the 2023 grant year no later than December 31, 2024.

Note: JDIG grant awards are not final, and no annual payments will be made, until the grantee’s CEDA is fully executed or amended.

Report Sections

The GAR consists of six (6) sections: General Information, Project Location Employment Profile, Project Location Remote Workers Employment Profile, Non-Project Employment Profile, Reporting Notice, and Certifications (comprised of four separate certification tabs). Each section is a separate Excel worksheet, accessed by clicking the corresponding tab at the bottom of the screen. The following is a brief description and instructions for each section.

*Note: The JDIG program operates on a calendar year. Therefore, all information provided should reflect activity that occurred during the prior CALENDAR year (January 1, 2023 – December 31, 2023) **ONLY**. Do not provide information based on a fiscal year, taxable year, etc.*

- I. **General Information**– This section contains basic information about the grantee, guarantor, and/or related member(s). Since information provided in this section is referenced throughout the GAR, the General Information section must be completed first. Question 3 should be the name of the company listed in the 1st paragraph of the CEDA. If there has been a change in the corporate legal structure, please contact the JDIG Team.

Pay close attention to Questions 5 and 6. Refer to the first paragraph of the company’s CEDA for confirmation of the presence of a guarantor and/or related member(s) connected to the company’s grant.

For Question 9 please provide the contact that will receive notification of the GAR approval and the electronic payment (or hard copy check), if applicable. In Question 9(g) - **Select the type of disbursement preferred** - there is a drop-down box that must be completed. Any grantees that have previously received an electronic JDIG disbursement should select “Previously received electronic payment”. If the grantee has not received an electronic disbursement in the past, but would like to begin receiving funds electronically, select “Set up a new electronic payment”. Finally, if the grantee would like to receive the JDIG disbursement in the form of a hard copy check, delivered via UPS, please select “Hard copy check delivered via UPS”. **Electronic payments are preferred and speed the turnaround time for payment.**

For Question 11, please provide the company contact who can answer Department of Revenue (DOR) questions regarding overdue taxes and the withholdings submitted on the company’s NC-3. Our DOR representative will contact this individual if any overdue taxes are discovered or if any questions regarding the reported withholdings arise during DOR’s review of the file.

For Question 14, grantees and/or related members that had eligible employees working in NC at home offices or satellite locations within the state during the grant year (January 1, 2023 thru December 31, 2023) should answer “yes”. Grantees and/or related members that did **NOT** have any eligible employees working in NC at home offices or a satellite locations within the state during the grant year (January 1, 2023 thru December 31, 2023) should answer “no”.

For Question 15, grantees in their JDIG Base Period (as defined by Section 1.6 of the CEDA) should answer “yes” and complete with the number of eligible employees transferred from any CEDA entity (Grantee, Guarantor, or Related Member party) to the project location from a location outside North Carolina during the prior calendar year (January 1, 2023 thru December 31, 2023). Grantees **NOT** within their JDIG Base Period (as defined by Section 1.6 of the CEDA) should answer “no”, and “n/a”.

For Question 16, awards after June 12, 2018 will complete the number of H-1 B visa holders that are reported as either eligible or non-eligible. Grants awarded prior to June 12, 2018 will have “Not applicable” appear for 15(a) and 15(b), once the effective date of the CEDA is entered in Question 1(b). This question is in response to the statutory change effective June 12, 2018: §143B-437.51 which changed the definition of a Full time employee to a person who is employed for consideration for at least 35 hours a week, whose wages are subject to withholding under Article 4A of Chapter 105 of the General Statutes, who is **NOT a worker with an H-1 B visa or with H-1 B status**, and who is determined by the Committee to be employed in a permanent position according to criteria it develops in consultation with the Attorney General. The term does not include any person who works as an independent contractor or on a consulting basis for the business.

Verification of Capital Expenditures:

If required according to CEDA Sec. 3.3, attach a company-generated fixed asset report in Excel format, listing each fixed asset that was **placed in service** at the project location after the effective date of the JDIG award, and that continued to be in service as of 12/31/2023. The report should include an *asset description, asset classification, cost (not depreciated value), and the in-service date for each asset.*

Assets placed in service prior to the effective date of the JDIG CEDA or assets transferred to the facility from within North Carolina should **NOT** be included in the report, unless specifically permitted by the CEDA. When listing assets transferred to the facility from outside of North Carolina, provide the book value at the time of the transfer rather than the original cost.

PLEASE NOTE: It is NOT necessary to file a fixed asset report if (i) the Grantee has previously met its required capital investment; OR (ii) the investment is NOT due and NOT yet met.

II. **Project Location and, if required, Project Location Remote Workers Employment Profile and Non-Project Location Employment Profile(s)** – The JDIG Team uses the Employment Profile(s) to calculate job retention, job growth, average annual wages, and the amount of the annual grant payment. Many aspects of these calculations are automated, so it is necessary that the Employment Profile(s) be completed as prescribed in these instructions.

Project Locations, Project Locations with Remote Workers and Non-Project Locations:

- The project is defined in Section 1.33 of the CEDA.
- Project Locations are site(s) at the Facility as defined in Section 1.19 of the CEDA.
- Project Location Remote Workers list the positions that were filled by eligible employees working at a home office(s) or a satellite location(s) within the state in North Carolina.
- If the CEDA does **NOT** allow for New Remote Employees, a **CEDA amendment** must be executed.
- Non-Project Locations are locations with NC jobs included in the retention requirement, but not included in the definition of the Project or the Facility as defined in Sections 1.19 and 1.33 of the CEDA.
- Again, if you have any questions regarding these forms, please contact the JDIG Team at cfc@commerce.nc.gov.

Due to the automated features of the GAR, please do not input ANYTHING in the Employment Profile(s) other than the requested data.

- Do NOT add footnotes, references, extra columns, “not applicable”, or explanations of any kind.
- Explanations must be provided in a separate unlocked Excel attachment, if necessary.
- **Do not skip ANY rows. Remove** any blank rows in the data that is included.

Project Location Employment Profile:

The Project Location Employment Profile is a detailed listing of EVERY person that occupied a permanent full-time position at the project location subject to NC withholding with the grantee and/or related member(s) (if applicable) anytime during the year for purposes of accounting for the grant.

The key points to remember are:

- ✓ A separate Project Location Employment Profile must be submitted for each legal entity that is required to create jobs at the project location as a condition of the grant. These entities are identified in the CEDA. If the CEDA requires tracking at more than one geographic location in NC, please submit separate profiles for each location.
- ✓ **Note: If extra Employment Profile(s) need to be created, simply copy the Employment Profile tab and rename it accordingly.**
- ✓ Only include employees at the project location(s) who were on the 2023 payroll anytime between Jan. 1, 2023 - Dec. 31, 2023.
- ✓ Full-time employee is defined as a person who is employed for consideration for at least 35 hours a week, whose wages are subject to N.C. withholding under Article 4A of Chapter 105 of the General Statutes.

- ✓ Include permanent full-time employees only. Do not include interns, part-time employees, leased employees, contract employees, independent contractors, or employees of a temporary service. *
- ✓ Awards after **June 12, 2018** – **DO NOT** include H-1 B visa holders as eligible positions. §143B-437.51
- ✓ The Project Location Employment Profile(s) is a snapshot of every full-time employee at the project location(s) during 2023, **including** employees terminated during the year.
- ✓ Include eligible and non-eligible (new and retained) project employees.

*Grants that include independent contractors in the retention requirement (CEDA 3.4(a)) will be required to have the contractor agency file a Contractor GAR form. Please notify the JDIG Team at cfc@commerce.nc.gov with the contractor agency's contact information (company name, contact name, email address, and phone number) and one will be provided to the contractor agency.

Project Location Remote Workers Employment Profile:

The Project Location Remote Workers Employment Profile is a detailed listing of EVERY person that occupied a permanent full-time position at a home office or satellite location within the state of NC and who was subject to NC withholding with the grantee and/or related member(s) (if applicable) anytime during the year for purposes of accounting for the grant.

The key points to remember are:

- ✓ A separate Project Location Remote Worker Employment Profile must be submitted for each legal entity that had filled positions that worked a home office(s) or satellite location(s) within the state of NC and that is required to create jobs at the project location as a condition of the grant. These entities are identified in the CEDA. If the CEDA requires tracking at more than one geographic location in NC, please submit separate profiles for each location.
- ✓ *Note: If extra Remote Workers Employment Profile(s) need to be created, simply copy the Remote Workers Employment Profile tab and rename it accordingly.*
- ✓ Only include employees working at home offices or satellite locations within the state of NC who were on the 2023 payroll anytime between Jan. 1, 2023 - Dec. 31, 2023.
- ✓ Full-time employee is defined as a person who is employed for consideration for at least 35 hours a week, whose wages are subject to N.C. withholding under Article 4A of Chapter 105 of the General Statutes.
- ✓ Include permanent full-time employees only. **DO NOT** include interns, part-time employees, leased employees, contract employees, *independent contractors, or employees of a temporary service.
- ✓ Awards after **June 12, 2018** – **DO NOT** include H-1 B visa holders as eligible positions. §143B-437.51
- ✓ The Project Location Remote Worker Employment Profile(s) is a snapshot of every full-time eligible employee working at a home office(s) or satellite location(s) within the state of NC during 2023, **including** employees terminated during the year.
- ✓ Include only eligible project employees that were reporting to the Project facility for LESS than 4 days per month.

Non-Project Location Employment Profile:

The Non-Project Location Employment Profile is a detailed listing of EVERY person that occupied a permanent full-time position at the non-project location subject to NC withholding with the grantee and/or related member(s) (if applicable) anytime during the year for purposes of accounting for the grant.

The key points to remember are:

- ✓ A separate Non-Project Location Employment Profile must be submitted for each legal entity that is required to maintain jobs at the non-project location as a condition of the grant. These entities are identified in the CEDA. If the CEDA requires tracking at more than one geographic location in NC, please submit separate profiles for each location.
- ✓ **Note: If extra Non-Project Employment Profile(s) need to be created, simply copy the Non-Project Employment Profile tab and rename it accordingly.**
- ✓ Only include employees at the non-project location(s).
- ✓ Full-time employee is defined as a person who is employed for consideration for at least 35 hours a week, whose wages are subject to N.C. withholding under Article 4A of Chapter 105 of the General Statutes.
- ✓ Include permanent full-time employees only. Do not include interns, part-time employees, leased employees, contract employees, independent contractors, or employees of a temporary service. *
- ✓ The Non-Project Location Employment Profile(s) is a snapshot of every full-time employee at the non-project location(s) during 2023, **including** employees terminated during the year.
- ✓ All employees reported on the Non-Project Location Employment Profile must always be **non-eligible** reflected by an “N” in Column B.

*Grants that include contractors in the retention requirement (CEDA 3.4(a)) will be required to have the contractor agency file a Contractor GAR form. Please notify the JDIG Team at cfc@commerce.nc.gov with the contractor agency’s contact information (company name, contact name, email address, and phone number) and one will be provided to the contractor agency.

Tip: DO NOT complete (fill in) the Employment Profile(s) directly in the form provided. Instead, copy the data (presumably from an HR report(s)) into a separate Excel spreadsheet, assemble the data fields in the same order as the GAR (columns A-L), remove any blank rows and any hidden columns in the data, sort the data by position number, and then “paste special values” the data into the employment profile form.

Note: Please use Excel’s “Paste Special Values” function rather than the “Paste” function when inserting data into the form (Do not use Excel shortcuts Control C and/or Control V). Paste Special Values will allow you to paste the data without changing the formatting. To paste the data into the form using the Paste Special Values function:

1. Select the cells containing the data fields for all employees in the worksheet you created;
2. Choose “Copy” to copy the selected cells;
3. Open the Employment Profile tab of the GAR;
4. Click on the cell highlighted in yellow;
5. Choose “Paste”, then “Paste Special” to open the paste special dialog box;
6. Click the “Values” button under the “Paste Special” section; and
7. Click “OK”

Employee Data Fields

Twelve (12) data fields are required for each full-time employee listed on the Employee Profile (see A through L below). Every field must be filled in for each employee listed. Do not leave any fields blank (see the exception for the “Termination Date at Entity” and “Termination Date in Project Position” described below) and do not reference another employee’s data field (for example, DO NOT use ditto marks or “same as above”). The required data fields are:

- A. **Position Number** (Column A) – Provide a position number for each employee listed on the Employment Profile. The position number is a unique identifier (created by the grantee) that distinguishes **each position** created or retained at the project location. If the grantee does not currently utilize position numbers, a numbering system will need to be developed. Keep it simple.

This field is used to identify a specific position for each employee. A common misconception of the JDIG program is that the amount of the JDIG grant is based on the withholdings of net new *employees* hired during the year. Actually, the amount of the grant is based on the withholdings of employees occupying new *positions* created during the year. Simply stated, the grant is based on job positions, not individual employees (although the positions in question must be filled by employees). The difference is subtle, but significant. Most notably, for projects other than transformative projects, the maximum grant payment associated with each new *position* is capped at \$6,500 for awards prior to December 3, 2018 and \$16,000 for awards on or after December 3, 2018. ([§143B-437.56\(f\)](#)). If two employees occupy the same position at different times during the year (for example, due to turnover) the applicable cap applies to the **sum** of both employees’ withholdings, not to the withholdings of each employee individually.

Notes:

- *Do not assign the same position number for an entire job classification – position numbers must be unique to each position.*
- *Do NOT report unfilled positions.*
- *Due to employee turnover, it is possible (and probable) that two employees will have the same position number in the same filing year.*
- ***If an employee occupied more than one position during the year (for example, if the employee was promoted to a new position during the year), provide the position number corresponding to the last position the employee occupied during the year.***
- *Employee identification numbers and social security numbers are unique to the person and, thus, **MUST NOT** be used as **position** numbers.*

Note: We understand that providing position numbers may be problematic to grantees that do not currently track individual positions. The key is to establish procedures as soon as possible and to assign position numbers on an on-going basis during the hiring process. It will be much more difficult to assign position numbers after the fact. The grantee’s HR department should be informed of the JDIG reporting requirements and should be actively involved in developing record keeping procedures and JDIG payroll reports.

- B. **Eligible Position or Non-Eligible Position (E or N)** (Column B) – Identify whether the employee occupied an eligible or non-eligible position during the year by entering “E” for eligible or “N” for non-eligible. NOTE: ALL employees reported in the Non-Project Employment Profile must always be non-eligible “N”.

[§143B-437.51\(5\)](#) defines an eligible position as: “A position created by a business and filled by a new full-time employee in this State during the base period...”

Incorporating other statutory definitions, eligible positions are new positions created by the grantee and/or related member(s) and filled by a permanent full-time employee at the project location during the base period or extended base period (see Section 1.6 of the CEDA for an explanation of the base period of your grant). Non-eligible positions include positions that existed **before** the effective date* for job creation in the CEDA (retained jobs), and positions that were transferred to the project location from another location

in the State. Positions transferred to the project location from locations outside the State may qualify as eligible positions.

**The effective date for job creation is typically the date the grant was awarded, which is identified in the first paragraph of the CEDA.*

In addition, Section 3.4(c) of the CEDA states “Positions created after the end of the Base Period (or Extended Base Period, if authorized) shall not be counted as Eligible Positions and shall not be included in the Grant calculations thereafter, unless they replace Eligible Positions created on or before the last day of the Base Period (or Extended Base Period, if any). The number of Eligible Positions in the Grant Years after the Base Period (or Extended Base Period, if any) shall not exceed the greatest number of Eligible Positions reported for the last year of the Base Period (or Extended Base Period, if any).”

- C. **Name** (Column C) – Provide the employee’s last name and first name (in that order) as one data field. They should be separated by a comma.

Note: If Jr. or Sr. is applicable, please enter after last name, followed by a comma. (i.e. Smith, Jane; Jones Jr., Samuel). Be consistent - if a middle initial is used in one name, it should be used in all names throughout and must be entered after first name.

- D. **Social Security Number** (Column D) – Provide the employee’s **9 digit** social security number, without non-numeric characters such as dashes or dots. **Do not utilize ANY data validation options for the data that is subsequently entered in this field.**

- a. **If SSN has less than 9 digits, use an apostrophe and then leading zeros so Excel will display 9 digits.**

Hint: Sort your data by SSN (column D), add leading zero’s (apostrophe before the 0: i.e. ‘0) to all numbers less than 9 digits. Then sort your data by position number (column A) PRIOR to dumping the data in the GAR Form.

Social Security numbers are required for the North Carolina Department of Revenue to substantiate and certify the amount of withholdings for employees, as required by [§143B-437.60](#), and to verify individual withholdings of eligible employees for the purpose of applying the applicable cap per position. In addition, the Social Security number is used to verify the company paid quarterly NCUI taxes for the employee. Social Security numbers are protected in [§143B-437.58 & 105-259](#).

- E. **Job Title** (Column E) - Provide the job title of the position occupied by the employee. Like the position number, if the employee occupied more than one position during the year (for example, if the employee was promoted to a new position during the year), provide the job title corresponding to the LAST position the employee occupied during the year.

Job titles are useful for matching specific employees to position numbers. This information may also be used for aggregate program reporting purposes.

Note: It is probable that you will have multiple positions with the same or similar job titles.

- F. **Hire Date at Entity** (Column F) – Provide the date the employee was first hired by the grantee or related member(s) (if applicable) (placed on the payroll as a permanent full-time employee).

The hire date will be used to annualize gross wages of employees that were not employed by the grantee or related member(s) for the entire grant year. Annualized wages will then be used to calculate the overall average wage to determine compliance with the terms of the CEDA (a minimum average wage was set as a condition of the grant in the CEDA – see section 3.4(g) of the CEDA).

Example: Sandy was hired and placed on the payroll on July 1 and was employed the remainder of the year. Sandy received gross wages of \$32,500. To calculate the average wage, Sandy's wages would be annualized to \$65,000 (since she was employed for 50% of the year).

Note: All dates requested on this form should be provided in the following format type: mm/dd/yyyy. Check "Format Cells" to make sure Excel recognizes the cell as a date category.

DO NOT leave this column blank.

- G. **Hire Date in Current Position** (Column G) – In contrast to the hire date reflected in Column F, this hire date refers to the date the employee was placed on the payroll in their current position. In most cases, the dates in Column F **and** Column G will be the same, with the exception of existing employees that were transferred to the project location, or have changed positions or changed entities.

Notes:

1) **ALWAYS** provide the Hire Date at Project Position (column G), even when it is the same date as the Hire Date at Entity in Column F.

2) **DO NOT** leave this Column blank.

- H. **Termination Date in Current Position** (Column H) – If applicable, provide the date that the employee was "terminated in the current position" (taken off the payroll as a permanent full-time employee IN THE CURRENT POSITION or off the payroll of the legal entity listed on the Employment Profile). If the employee was not "terminated in the project position or by the legal entity" during the grant year, simply leave the field empty (**do not** enter "n/a").

Note: "Termination Date in Current Position" does not necessarily mean the employee was no longer employed by the grantee. For instance, it could mean the employee was transferred out of the project location (or non-project location), or the employee was no longer considered permanent or full-time.

ONLY current grant year terminations should be reported, if applicable.

- I. **Termination Date at Entity** (Column I) – If applicable, provide the date the employee was "terminated" (removed from the Grantee's payroll as a permanent full-time employee). If the employee was not terminated during the current grant year, simply leave the field empty (**do not** enter "n/a").

ONLY current grant year terminations should be reported, if applicable.

IF Column I has a termination date, then Column H **MUST ALSO** show a date.

- J. **Gross Earnings** (Column J) – Medicare wages and tips (W-2 Line 5).

Gross earnings will be used to calculate the annual average wage. **DO NOT** split wages if an employee worked in multiple positions or locations.

- K. **NC State Taxable Wages** (Column K) – NC State wages, tips, etc. (W-2 Line 16).

NC state taxable wages will be used with NC withholding paid to determine the percentage of NC income tax withheld. **DO NOT** split wages if an employee worked in multiple positions or locations.

- L. **NC Withholding Paid** (Column L) – NC State income tax (W-2 Line 17).

NC withholding is the basis for calculating the amount of the annual grant payment. **DO NOT** split withholdings if an employee worked in multiple positions or locations.

Note: Employees whose wages are NOT subject to N.C. withholding (Column L) under Article 4A of Chapter 105 of the General Statutes should NOT be included on the employment profile.

III. **Reporting Notice**– This tab contains a notice of reporting requirements, deadlines, and remedies for failing to comply with the notice. Grantees must acknowledge that they have read and understood the notice in the Certifications section (see No. IV below) of the GAR. Failure to file a GAR by Dec. 31 would result in **termination** from the JDIG Program.

IV. **Certifications**– The grantee (and guarantor and/or related member(s)) is required to select (by checking the corresponding box) each applicable certification listed in this section. If a certification does not accurately apply, you must attach a detailed explanation as an attachment to the GAR. If certification #2 does not apply, the grant is in default for the reporting year. In such case, the attachment must include a shortfall explanation of the cause of default, if and how the grantee plans to remedy the default, and the timing associated with the remedy.

✓ **Grantee Certifications tab**

- This certification is completed by the grantee as listed in your CEDA. Complete accordingly.

✓ **Guarantor Certifications of Grantee Certifications tab**

- This certification will become available for completion if you choose “Yes” in Question 5 and “No” in Question 6. Complete accordingly.

✓ **Guarantor Certifications of Grantee and Related Member Party Certifications tab**

- This certification will become available for completion if you choose “Yes” in Questions 5 and “Yes” in Question 6. Complete accordingly.

✓ **Related Member Certification tab**

- This certification will become available for completion if you choose “Yes” in Question 6. Complete accordingly.

Please read each certification closely before determining applicability. If you do not understand a certification or have any questions, please contact the JDIG Team for clarification. This section **requires a notarized signature of an officer of the company**. NC allows for electronic notaries. For more information, visit:

https://www.sosnc.gov/divisions/general_counsel/practice_tips_final_enotary_ecommerce

V. **Submitting the documents electronically by March 1, 2024.**

All documents for the 2023 GAR must be uploaded via the DOR Sharefile site:

1. New JDIG Uploaders will receive a DOR Sharefile activation link via email. New JDIG Uploaders must activate the DOR Sharefile account and set their personal password within 30 days of receipt of the activation email.
2. Previous JDIG Uploaders, if the Sharefile account is locked, change your password.
3. Once the account is activated, JDIG Uploaders may go to the DOR Sharefile website to upload files: <https://ncdor.sharefile.com/Authentication/Login>;
4. Enter the JDIG Uploader’s user name (email address) and personal password;
5. Click on the !Upload folder to open;
6. Select the document(s) you want to upload and drag the documents(s) into the !Upload folder;
Note: !Upload folders are specific to each JDIG award. If the Uploader has multiple grants, they must choose the !Upload folder associated with each specific grant.
7. The following documents must be uploaded: GAR Form (Excel); signed GAR Certifications for all grant parties (pdf); shortfall explanation (Excel or pdf, if applicable); and GAR explanations (in a separate unlocked Excel, if applicable).

*(Note: The GAR is considered LATE if the GAR form (Excel) and signed Certifications are **not** uploaded by 5:00 pm (EST) on March 1, 2024.*

Note: After each file(s) is/are uploaded, an automated email notification will be sent to the email address attached to the JDIG Uploader’s username email confirming receipt of each electronic material uploaded.

These automated email confirmations are the official documentation of your successful submission. Save these confirmations for your files if needed. Each document should be titled with names that include your grant number and brief description of content.

VI. **Submitting the GAR Fee by March 1, 2024.**

Submit the **GAR Fee** via **Express Courier Service (i.e. FedEx, UPS, DHL, etc.)** to:

Express Courier Service

JDIG Team

DPI (Education) Building

301 North Wilmington Street, 4th Floor

Raleigh, NC 27601

Email the Fed Ex or UPS Tracking Number AND copy of the Shipping Label to cfc@commerce.nc.gov.

Checks should be **made payable to** the **“NC Department of Revenue”**

The check **MUST** include: “JDIG” and the JDIG **grant number**.

Checks payable to the NC Department of Commerce will **NOT** be accepted.

THE US POSTAL SERVICE DOES NOT DELIVER TO THE WILMINGTON STREET ADDRESS LISTED ABOVE. (If using the U.S. Postal Service, contact the JDIG team for an alternate address.)