

NC JDIG Grantee Annual Report

GAR Statutory Filing Requirements

NEW GRANTEE ANNUAL REPORT REQUIREMENTS

SECTION 15.1.(f) G.S. 143B-437.58(a) reads as rewritten:

"(a) No later than March 1 of each year, for the preceding grant year, every business that is awarded a grant under this Part shall submit to the ~~Committee~~ **Department of Revenue** an annual payroll report showing withholdings as a condition of its continuation in the grant program and identifying eligible positions that have been created during the base period that remain filled at the end of each year of the grant. Annual reports submitted to the ~~Committee~~ **Department of Revenue** shall include social security numbers of individual employees identified in the reports. Upon request of the Committee, the business shall also submit a copy of its State and federal tax ~~returns~~ returns to the Department of Revenue. The Committee may inspect the information submitted to the Department of Revenue pursuant to this section at the Department of Revenue for purposes of award verification and calculation. Payroll and tax information, including social security numbers of individual employees and State and federal tax returns, submitted under this subsection is tax information subject to G.S. 105-259. Aggregated payroll or withholding tax information submitted or derived under this subsection is not tax information subject to G.S. 105-259. When making a submission under this section, the business must **pay** the ~~Committee~~ **Department of Revenue** a **fee** of the greater of two thousand five hundred dollars (\$2,500) or three one-hundredths of one percent (.03%) of an amount equal to the grant less the maximum amount to be transferred pursuant to G.S. 143B-437.61. The fee is due at the time the submission is made. The Secretary of Commerce, the Secretary of Revenue, and the Director of the Office of State Budget and Management shall determine the allocation of the fee imposed by this section among their agencies. The proceeds of the fee are receipts of the agency to which they are credited."

cfc@commerce.nc.gov



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GAR Filing - Guidance

- ❖ 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

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GAR Fees - Submission Guidance

- Per 143B-437.58(a), the GAR fee **MUST** be payable to the **Department of Revenue**.
- Fees payable to the **Department of Commerce** will **NOT** be accepted.
- Fees **must** be sent via express mail (i.e. FedEx, UPS, DHL, etc.)* to the following address:

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

**if using the U.S. Postal Service, contact the JDIG Team for an alternate address.
The U.S. Postal Service does NOT deliver to this Wilmington Street address.*

- Fees sent directly to DOR will be applied to the company's tax bill and will **NOT** address the GAR fee requirement.
- Fees sent incorrectly could cause the GAR to be considered **late** and result in **loss** of payment.
- "JDIG" and the JDIG Grant Number(s) **must be included** in the **check memo line** located in the bottom left corner of the check. *Example: JDIG 2018-38*
- **EMAIL** the UPS or FedEx **tracking number and shipping label** to **CFC@commerce.nc.gov** when the fee is shipped.

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GAR Fees, Invoices:

- GAR fee **invoices** were emailed to JDIG GAR ShareFile uploaders in **early January**.
- Please ship the GAR Fee check no later than March 1
- On the check memo line, you **must include** the word **JDIG** as well as the **grant number(s)** that correspond to the company grant(s).
- **EMAIL** the UPS or FedEx **tracking number and shipping label** to **CFC@commerce.nc.gov** when the fee is shipped.
- **GAR Fees** are found in **CEDA Section 3.5(x)**.
- For grant awards prior to 8/1/2013, the fee is \$1,500.
- For grant awards made on or after 8/1/2013, the fee is **the greater of:**
\$2,500 OR .03% of the grant award amount to the company (excluding the Utility account amount).

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DOR Check Requirements

DOR Check Requirements

Step	Action
1.	The check must be written to one of the following: <ul style="list-style-type: none"> • NC Department of Revenue • Department of Revenue • NCDOR • DOR
2.	The following payor details must be printed on the check: <ul style="list-style-type: none"> • Name (individual or business name) • Address • City • State <p>NOTE: Starter checks (checks that do not have this information printed on them) are not permitted. This information cannot be handwritten.</p>
3.	The check must have a printed: <ul style="list-style-type: none"> • Check number • Routing number (printed across the bottom) • Account number (printed across the bottom)
4.	The following cannot appear on the check: <ul style="list-style-type: none"> • Void / Voided • Non-negotiable • Copy • Call to verify
5.	Additional details: <ul style="list-style-type: none"> • The date of the check cannot be post-dated • The check can be foreign, but the funds must be USD, issued from a US bank. • The amount written must match the numerical value (Example: Two Thousand Five Hundred Dollars and 00/100 and \$2500) • Signature is present on signature line • Check is written in blue or black pen ink only; no pencil
6.	“JDIG” followed by the Grant number(s) must be written in the memo field. <p style="text-align: center;"><i>NOTE: Nothing may be written below the memo line.</i></p>
7.	The check must be clear, readable, and not torn, to ensure good scan quality.

Checks not meeting any of the standards listed above cannot be submitted to DOR and must be replaced with a check meeting these standards by the GAR deadline of March 1.

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JDIG GAR Uploaders – DOR Sharefile

JDIG GAR Uploaders - NCDOR ShareFile

- New Uploaders received the NCDOR ShareFile activation **email in late December.**
- If this year is the first year for a GAR filing, the JDIG Team has assigned the Uploader role.
- If changing the assigned Uploader, email cfc@commerce.nc.gov and provide the name, title, phone number(s) and email address of the new Uploader.
- There is only one Upload account available per grant.
- Previous Uploaders must sign into DOR ShareFile. If the account is locked, change the password.
(<https://ncdor.sharefile.com/Authentication/Login>)

**SEND A TEST DOCUMENT TO INSURE
THAT YOU WILL BE ABLE TO SUCCESSFULLY UPLOAD
YOUR GAR NO LATER THAN MARCH 1.**

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Sharefile Account - Is It Active?

**MAKE SURE YOUR JDIG GAR
NCDOR SHAREFILE UPLOAD ACCOUNT
IS WORKING!**

**SEND A TEST DOCUMENT TO INSURE
THAT YOU WILL BE ABLE TO SUCCESSFULLY
UPLOAD YOUR GAR NO LATER THAN MARCH 1.**

**IF YOU HAVE ANY ISSUES,
DON'T HESITATE TO EMAIL
US AND WE WILL HELP YOU!**

ELECTRONIC SUBMISSION LINK:

ncdor.sharefile.com

cfc@commerce.nc.gov



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Employment Profile - Project Location Profiles

- The Project Location Employment Profile(s) should be a detailed listing of every employee both eligible and non-eligible at the project location January 1 to December 31 at 12:00 p.m.

Project Location Employment Profile		Enter the name of the CEDA Entity (Grantee or Related Member) here A separate employment profile must be provided for each entity.									
Please DO NOT type directly into spreadsheet - use Copy/Paste Special Values to input data (see GAR Instructions) -											
A	B	C	D	E	F	G	H	I	J	K	L
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Social Security Number <i>(Duplicates - highlighted in Green) please explain</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity <i>(if applicable)</i>	Gross Wages <i>(Medicare wages and tips)</i>	NC State Taxable Wages <i>(NC State wages, tips, etc.)</i>	NC Withholdings Paid <i>(NC State income tax)</i>
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>9 digits (do not include dashes)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>	<i>W-2 Box 5</i>	<i>W-2 Box 16</i>	<i>W-2 Box 17</i>

- Grant performance is based on grantee (and/or related member(s)) staffing of permanent, full-time persons.
- Permanent, Full-Time Employee, as defined in CEDA Section 1.20:
 - a person who is employed for consideration for at least thirty-five (35) hours per week
 - whose wages are subject to N.C. withholding under Article 4A of Chapter 105 of the General Statutes
 - and who is employed in a permanent position
- A “Full-Time Employee” does not include any person who works as:
 - an independent contractor
 - on a consultant basis for the Company
 - an intern
 - a seasonal employee
 - a temporary employee
- All Full-Time Employees of the Project must be provided health insurance as specified in N.C. Gen. Stat. §143B-437-53(c).

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Employment Profile - NON-Project Location Profiles

- The Non-Project Employment Profile(s) is a detailed listing of EVERY employee that occupied a permanent full-time position with a CEDA entity at a non-project location from January 1 to December 31 at 12:00 p.m.

NON-PROJECT Location Employment Profile		Enter the name of the CEDA Entity Grantee, Related Member, or Affiliate paying the NC Withholdings									
		Enter the Address and County of the Non-Project Location									
<p>A separate employment profile must be provided for each location and each entity. All employees included on this profile must be in Non-Eligible Positions ("N") Profile must be sorted by Column A - Position number</p>											
A	B	C	D	E	F	G	H	I	J	K	L
Position Number	Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Social Security Number <i>(Duplicates - highlighted in Green - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages <i>(Medicare wages and tips)</i>	NC State Taxable Wages <i>(NC State wages, tips, etc.)</i>	NC Withholdings Paid <i>(NC State income tax)</i>
<input type="text"/>	(N) <input type="text"/>	(Last Name, First Name) <input type="text"/>	<i>3 digits (do not include dash)</i> <input type="text"/>	<i>Interns should NOT be included on this report</i> <input type="text"/>	(mm/dd/yyyy) <input type="text"/>	(mm/dd/yyyy) <input type="text"/>	(mm/dd/yyyy) <input type="text"/>	(mm/dd/yyyy) <input type="text"/>	W-2 Box 5 <input type="text"/>	W-2 Box 16 <input type="text"/>	W-2 Box 17 <input type="text"/>

- Grant performance is based on grantee (and/or related member(s)) staffing of permanent, full-time persons.
- Permanent, Full-Time Employee, as defined in CEDA Section 1.20:
 - a person who is employed for consideration for at least thirty-five (35) hours per week
 - whose wages are subject to N.C. withholding under Article 4A of Chapter 105 of the General Statutes
 - and who is employed in a permanent position
- A "Full-Time Employee" does not include any person who works as:
 - an independent contractor
 - on a consultant basis for the Company
 - an intern
 - a seasonal employee
 - a temporary employee
- All Full-Time Employees of the Project must be provided health insurance as specified in N.C. Gen. Stat. §143B-437-53(c).

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Job Position Numbers - Guidance

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Project Location and Non-Project Location Profile(s): Data must be submitted in the worksheets provided by the JDIG Team.

If the grant includes related members or affiliate entities, each entity must have a SEPARATE employment profile with position numbers unique to that entity.

- Position numbering example: If your grant has Company A with 100 jobs as the grantee and Company B with 100 jobs as a related member, you can use A1 through A100 on the grantee employment profile and B1 through B100 on the related member profile. Please contact us if you have any questions about this requirement.

Project Location Employment Profile			ABC Company				
A	B	C	E	F	G	H	I
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity <i>(if applicable)</i>
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>
ABC-120	N	Smith, Jane	Machinist	1/1/2023	1/1/2023	6/30/2023	6/30/2023

Project Location Employment Profile			XYZ Company				
A	B	C	E	F	G	H	I
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity <i>(if applicable)</i>
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>
XYZ-45	E	Smith, Jane	Machinist	7/1/2023	7/1/2023		

- The JDIG Team uses the Project Location and Non-Project Employment Profile(s) (the "Employment Profile(s)") to calculate job retention, job growth, average annual wages, and 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 the GAR instructions.

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Profiles - Yellow Boxes in Cell D1 & D2

**Project Location and Non-Project Employment Profile(s)
COMPLETE YELLOW BOX(ES)**

- The yellow box at the top of the **Project Location** Employment Profile (cell D 1) **MUST** be completed with the legal name of the entity reporting.

Project Location Employment Profile		<div style="background-color: yellow; padding: 5px;"> Enter the name of the CEDA Entity (Grantee or Related Member) here A separate employment profile must be provided for each entity. </div>											
Please DO NOT type directly into spreadsheet - use Copy/Paste Special Values to input data (see GAR Instructions) -													
A	B	C	D	E	F	G	H	I	J	K	L		
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Social Security Number <i>(Duplicates - highlighted in Green) please explain</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages <i>(Medicare wages and tips)</i>	NC State Taxable Wages <i>(NC State wages, tips, etc.)</i>	NC Withholdings Paid <i>(NC State income tax)</i>		
<small>Unique Number</small>	<small>(E or N)</small>	<small>(Last Name, First Name)</small>	<small>3 digits (do not include dashes)</small>	<small>Interns should NOT be included on this report</small>	<small>(mm/dd/yy)</small>	<small>(mm/dd/yy)</small>	<small>(mm/dd/yy)</small>	<small>(mm/dd/yy)</small>	<small>W-2 Box 5</small>	<small>W-2 Box 16</small>	<small>W-2 Box 17</small>		

- The yellow boxes at the top of the **Non-Project** Employment Profile (cells D1 & D2) **MUST** be completed with the legal name of the entity reporting and the address and county of the Non-Project location.

NON-PROJECT Location Employment Profile		<div style="background-color: yellow; padding: 5px;"> Enter the name of the CEDA Entity Grantee, Related Member, or Affiliate paying the NC Withholdings </div> <div style="background-color: yellow; padding: 5px;"> Enter the Address and County of the Non-Project Location </div>											
A separate employment profile must be provided for each location and each entity. All employees included on this profile must be in Non-Eligible Positions ("N") Profile must be sorted by Column A - Position number													
A	B	C	D	E	F	G	H	I	J	K	L		
Position Number	Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Social Security Number <i>(Duplicates - highlighted in Green) please explain</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages <i>(Medicare wages and tips)</i>	NC State Taxable Wages <i>(NC State wages, tips, etc.)</i>	NC Withholdings Paid <i>(NC State income tax)</i>		
<small>(N)</small>	<small>(N)</small>	<small>(Last Name, First Name)</small>	<small>3 digits (do not include dashes)</small>	<small>Interns should NOT be included on this report</small>	<small>(mm/dd/yyyy)</small>	<small>(mm/dd/yyyy)</small>	<small>(mm/dd/yyyy)</small>	<small>(mm/dd/yyyy)</small>	<small>W-2 Box 5</small>	<small>W-2 Box 16</small>	<small>W-2 Box 17</small>		

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Grant Entity Changes - 30 Day Deadline

- **The JDIG Team **must be notified within 30 days** if any legal entity listed in the CEDA changes.**

- **Examples of legal entity changes can include:**
 - **Acquisition**
 - **Dissolution**
 - **Name Change**
 - **New FEIN**
 - **Merger**

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Remote Work Positions

REMOTE WORK POSITIONS

- Commerce has adopted standardized treatment for **remote workers** under the Job Development Investment Grant (JDIG) Program.

“New Employee”:

a Full-Time Employee hired for the Project and employed at the Facility and reporting there at least four days a month, who represents a net increase in the number of the Company’s employees in North Carolina [over the Retained Employment] and who is not a worker with an H-1B visa or with H-1B status.

“New Remote Employee”:

a Full-Time Employee hired for the Project, assigned to the Facility and working from a home-office within the State or a satellite location within the State, who represents a net increase in the number of the Company’s employees in North Carolina [over the Retained Employment] and who is not a worker with an H-1B visa or with H-1B status.

- If the CEDA does NOT allow for New Remote Employees, a CEDA amendment must be executed.
- Contact the JDIG Team to request an Application to add Remote Workers to the CEDA.
- More information on Remote Workers can be found on the Commerce website:

<https://www.commerce.nc.gov/compliance-grantee-annual-report-materials-job-development-investment-grant-jdig-recipients>

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Employment Profile(s) - Date Input Guidance

When transferring HR data to the employment profile, we strongly recommend that:

- your data be retrieved/dumped from your internal HR file(s) into separate Excel spreadsheet(s);
- assemble the data fields in the same order as the employment profile provided by the JDIG Team (see below):

Project Location Employment Profile		Enter the name of the CEDA Entity (Grantee or Related Member) here A separate employment profile must be provided for each entity.										J·D·I·G JOB DEVELOPMENT INVESTMENT GRANT
Please DO NOT type directly into spreadsheet - use Copy/Paste Special Values to input data (see GAR Instructions) - Data should be sorted by Position Number (Column A)												
A	B	C	D	E	F	G	H	I	J	K	L	
Position Number	Eligible or Non-Eligible Position	Name (Duplicates highlighted in Red - please explain)	Social Security Number (Duplicates - highlighted in Green - please explain)	Job Title (Intern - highlighted in Tan)	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Earnings (Mdcr-Tot. Cmp.)	NC State Taxable Wages	NC Withholding Paid	
Unique Number	(E or N)	(Last Name, First Name)	9 digits (do not include dashes)	Interns should NOT be included on this report	(mm/dd/yy)	(mm/dd/yy)	(mm/dd/yy)	(mm/dd/yy)	W-2 Box 4	W-2 Box 1	W-2 Box 17	

- sort by position number;
- copy the sorted data into the Employment Profile form provided using the copy/paste special values function in Excel;
- do NOT skip any lines on either Employment Profile.

Please reach out to the JDIG Team at cfc@commerce.nc.gov if you have ANY concerns.

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Position Numbers I

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Position Numbers:

- This field identifies a specific position number for each employee(s).
- Simply stated, the grant is based on job positions, not individual employees (although the positions must be filled by employees).
- Do not assign the same position number for an entire job classification – position numbers must be **unique**
IMPORTANT: The grant program pays on positions not people.
- Due to employee turnover, it is possible (and probable) that two employees will have the same **position** number during the grant year. *NOTE: If showing duplicate position numbers, at least one of the numbers should reflect a termination date.*

A	B	C	E	F	G	H	I	J	K	L
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages (Medicare wages and tips) W-2	NC State Taxable Wages (NC State wages, tips, etc.) W-2	NC Withholdings Paid (NC State income tax) W-2
<i>Unique Number</i>	(E or N)	(Last Name, First Name)	<i>Interns should NOT be included on this report</i>	(mm/dd/yy)	(mm/dd/yy)	(mm/dd/yy)	(mm/dd/yy)	Box 5	Box 16	Box 17
13	N	Nolan, Kevin	Technician III, Assembly	1/11/2023	1/11/2023	6/30/2023	6/30/2023	\$9,510.10	\$6,510.10	\$253.00
13	N	Wallace, Jennifer	Technician III, Assembly	7/9/2023	7/9/2023			\$9,933.78	\$9,752.07	\$372.00

- Employee identification numbers are unique to the **person** and, thus, **should NOT** be used as **position** numbers.

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Position Numbers II

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Position Numbers:

- If an employee occupied more than one **position** during the year, provide the position number corresponding to the most current position the employee occupied during the year. **(i.e. employee was promoted to a new position during the year within the same legal entity.)**

Example: Julian Lee moved from non-eligible position 20 (Technician A, Facilities) to eligible position 32 (Manager, Facilities) on January 23, 2023. He is only reported in position 32.

A	B	C	E	F	G
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>
32	E	Lee, Julian	Manager, Facilities	10/29/2018	1/23/2023

- The amount of the grant is based on the NC Withholdings of employees occupying net new positions created during the grant year.
- 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. (G.S. 143B-437.56(f))
- If the grant includes related members or affiliate entities, each entity must have a **separate** employment profile with position numbers **unique to that entity**.

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Position Numbers - E or N Designation

POSITION DESIGNATION NEVER CHANGES

- **Positions listed as non-eligible (N) should be all project location positions that were existing positions with the company (ies) prior to the effective date of your CEDA.
Note: Once a position is established as an “N”, it is always an “N” throughout the term of the grant.**
- **Positions listed as eligible (E) should be all newly-created project location positions after the effective date of the CEDA.
Note: Once a position is established as an “E”, it is always an “E” throughout the term of the grant.**
- ***ALL* positions listed on the Non-Project Employment Profile should be listed as “N” in Column B.**

NC JDIG Grantee Annual Report**Position Numbers - Eligible Positions Capped****Eligible Positions
Capped AFTER End of Based Period**

- Per Section 3.4(d) of the CEDA, positions created **AFTER** the end of the Base Period or Extended Base cannot be counted as Eligible Positions.
- If excess eligible positions are reported after the Base Period or Extended Base period, the JDIG Staff will “flip” the eligible positions with the **lowest NC Withholdings** amounts to “N”, to reflect those positions that are above the allowed eligible positions cap.
- For example: if the Grantee had 250 eligible positions at the end of the Base Period or Extended Base Period, then in the following grant years the Grantee could never have more than 250 eligible positions. Any eligible positions created above 250 will be “flipped” to non-eligible **by JDIG staff**.

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Duplicate Position Numbers Must Be Reported

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Duplicate Position Numbers (Column A):

- We expect to see duplicate position numbers **EVERY YEAR**. This reflects standard employee turnover.
- Each duplicate position number must be labeled the **same value** in **column B** (either both as E or both as N).
Example: If position 34 is listed twice in Column A, Column B (E or N) should be the same for every employee listed in position 34.
- There should be a **termination date in column H** for any terminated employee(s) **occupying the position** during the grant year. If employee is **no longer on company payroll**, there should be a **termination date in column I** as well.
- At most, **only 1** of the duplicate position numbers should have an **active employee as of December 31**.
Example: If there are 2 employees listed in position 34, either both would show as terminated or one would be terminated and one would still be active.

A	B	C	E	F	G	H	I
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>	<i>(mm/dd/yy)</i>
34	E	Carr, Deirdre	Manager Lean Operations	9/2/2019	9/2/2019	8/24/2023	8/24/2023
34	E	Lambert, Ian	Manager Lean Operations	10/1/2023	10/1/2023		

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Social Security Number (Column D)

- **SSN's are necessary for:**
 - **DOR to certify the amount of NC Withholdings for employees, as required by §143B-437.60;**
 - **Verification of individual NC Withholdings of eligible employees for the purpose of applying the grant cap per position*;** and
 - *see §143B-437.56 (f)*
 - **Verification of NCUI taxes paid.**
- **SSN's are legally protected in §143B-437.58 & 105-259.**
- **This data is used when comparing employment data provided to the N.C. Dept. of Commerce, the N.C. Dept. of Revenue and the N.C. Division of Employment Security.**
- **This data is required per N.C. General Statute § 143B-437.58.**
- **This data is protected per N.C. General Statute § 105-259.**
- **This data is digitally uploaded on a secure N.C. DOR ShareFile website.**

Social Security Number (Column D)

- When providing this data, do **NOT** include dashes.
- If the number is less than 9 digits, place an apostrophe and a zero ('0) at the front of the number.
 - Before copying onto the GAR Excel form, sort by Column D, cell values, smallest to largest to bring cells to the top that contain fewer than nine digits.
 - Add an apostrophe and as many zeros as necessary to reach nine digits.
 - Then re-sort data by Col. A and drop the data into the GAR Excel form.
- Do not utilize **ANY** Excel data validation options for the data that is entered in this field.
- Duplicate SSNs in column D will appear in Green Highlight and Green Font – please correct prior to submission.

Columns F & G – Hire Dates

- **The Hire Date At Entity (Col. F) is the date when the employee was first hired at the legal entity **without regard** to the location of employment.**
- **The Hire Date In Current Position (Col. G) is the date when the employee was first placed on payroll in their current position at the project location (or non-project location) at the legal entity listed in cell D1 of the employment profile.**
- **An employee should only be listed **once** on an entity's profile.**
- **In most cases, the dates in column F and column G will be the same. Exceptions include existing employees that were transferred to the project location or those employees that have changed positions.**

Column H & I – Termination Dates

- **Column H:**
 - **When applicable, provide the date that the employee was “terminated in the current position” (taken off the payroll as a permanent full-time employee at the legal entity listed in cell D1 on the employment profile.)**
 - **“Termination Date in Current Position” does not necessarily mean the employee was no longer employed by the entity. For example, it could mean that employee was transferred to another location.**

- **Column I:**
 - **If the employee is no longer receiving payroll from the reporting entity, provide the date the employee was terminated.**

- **If there is a termination date in Column I, then Column H must show a date.**

NC JDIG Grantee Annual Report

Hire Dates & Termination Dates - Guidance

Columns F, G, H, I

- **Column F - Hire Date at the Entity**
 - This date should be when the employee was first hired at the legal entity **without regard** to the location of employment.
- **Column G - Hire Date in Current Position**
 - This date should be the **same or AFTER** the date in Column F
 - Eligible Employees ("E" in Column B) – at the project location and must be hired in the Current Position **on or AFTER** the Effective Date of the CEDA.
- **Column H - Termination Date in Project Position**
 - **ONLY Filing Grant Year** Termination dates should be provided
 - Terminations **prior** to the filing grant year should not be listed
 - Terminations **after** the filing grant year should not be listed
 - Termination date provided should be **AFTER** the Hire Date in the Current Position (Column G) (Employees cannot be terminated **prior** to being hired)
- **Column I - Termination Date at Entity**
 - **ONLY Filing Grant Year** Termination dates should be provided
 - If Terminated at Entity, the employee would also be Terminated in Current Position (Column H)
 - Termination date provided should be **AFTER** the Hire Date in the Current Position (Column G) (Employees cannot be terminated prior to being hired)

NC JDIG Grantee Annual Report

Grants With Multiple Entities

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Grants With Multiple Entities (Columns F, G, H & I)

- If an employee moved from **entity to entity** during the grant year, the employee should be listed on one profile with termination dates in column H & I; and on the other profile with hire dates in column F & G corresponding to the date of the transfer.

Example: Jane Smith worked at the grantee, ABC Company from January 1 to June 30. She transferred to the related member, XYZ LLC, on July 1 and remains there on December 31.

ABC Profile shows Jane with a termination date of June 30 in columns H & I; XYZ Profile shows Jane with a hire date of July 1 in columns F & G, columns H & I are blank.

Project Location Employment Profile			ABC Company				
A	B	C	E	F	G	H	I
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>
ABC-120	N	Smith, Jane	Machinist	1/1/2023	1/1/2023	6/30/2023	6/30/2023

Project Location Employment Profile			XYZ Company				
A	B	C	E	F	G	H	I
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Job Title <i>(Intern - highlighted in Tan)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)
<i>Unique Number</i>	<i>(E or N)</i>	<i>(Last Name, First Name)</i>	<i>Interns should NOT be included on this report</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>	<i>(mm/dd/yyyy)</i>
XYZ-45	E	Smith, Jane	Machinist	7/1/2023	7/1/2023		

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Employee W-2 Info Required

Gross Earnings (Column J)

- **Gross Earnings = Medicare wages and tips (W-2 Line 5)**
- **Gross earnings will be used to calculate the annual average wage.**
- **If gross earnings are less than NC State Taxable Wages (Col. K), please send an explanation on a separate attachment.**

NC State Taxable Wages (Column K)

- **NC State Taxable Wages = State wages, tips, bonuses, etc. (W-2 Line 16).**
- **NC state taxable wages will be used with NC withholdings paid to determine percentage of NC income tax withheld.**

NC Withholding Paid (Column L)

- **NC Withholdings Paid = State income tax (W-2 Line 17).**
- **NC withholdings is the basis for calculating the amount of the annual grant payment**

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Columns J, K & L - Guidance

Columns J, K, L

- For each employee listed, are the Gross Wages (Column J) less than NC Taxable Wages (Column K)?
- Do any employees have \$0 Gross Wages (Column J)?
- Do any employees have \$0 NC Taxable Wages (Column K)?
- Do any employees have \$0 withholdings (Column L)?

If “yes” to any of the above questions, send a separate Excel document with an **explanation of the situation.**

Employees whose wages are NOT subject to NC Withholding should NOT be included on the employment profile.

NC JDIG Grantee Annual Report**Column J - Gross Wages Guidance****Column J – Gross Wages**

- **Gross Wages (Column J) reported should match the employee's W-2 Line 5 (Medicare wages and tips).**
- **Do NOT split wages if an employee worked in multiple positions or locations.**
- **Gross Wages (Column J) will be used to calculate the annual average wage.**
- **For any position where Gross Wages (Column J) are less than NC State Taxable Wages (Column K) please send an explanation in a separate unlocked Excel document.**
- **Gross wages for eligible employees that are at the project location at 12:00 noon December 31st, are used to calculate average annual wage.**
- **Terminated employees and non-eligible employees are not used in the calculation**
- **For eligible employees hired at the entity (column F) prior to the current grant year, the total gross wages reported are used.**
- **If an employee was hired at the entity (column F) during the current grant year, the wages are annualized.**

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NC JDIG Grantee Annual Report

Gross Wage Calculation

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Gross Wages Calculation

- For employees hired in the current grant year, wages are **annualized**.
- Formula to **annualize** wages:
(Gross Wages (column J) / (December 31, 2023 – Hire date at Entity (column F) + 1)) * 365.

A	B	C	F	G	H	I	J
Position Number	Eligible or Non-Eligible Position	Name <i>(Duplicates highlighted in Red - please explain)</i>	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages <i>(Medicare wages and tips) W-2 Box 5</i>
<i>Unique Number</i> ▼	(E or N) ▼	<i>(Last Name, First Name)</i> ▼	<i>(mm/dd/yy)</i> ▼	<i>(mm/dd/yy)</i> ▼	<i>(mm/dd/yy)</i> ▼	<i>(mm/dd/yy)</i> ▼	<i>Box 5</i> ▼
49	E	Churchill, Nicholas	4/16/2023	4/16/2023			\$27,204.43

$$\begin{aligned}
 \text{Example: } & (\text{Gross Wages} / \text{Days worked}) * 365 = \\
 & (\$27,204.43 / (12/31/23 - 4/16/23 + 1)) * 365 = \\
 & (\$27,204.43 / 260) * 365 = \\
 & \$104.63 * 365 = \$38,190.83
 \end{aligned}$$

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NC JDIG Grantee Annual Report**Column L - NC Withholdings - \$0 Withholding Guidance****NC WITHHOLDINGS PAID (COL. L)**

- DOR withholding exemptions outlined here: <https://www.ncdor.gov/2023-nc-30/open>
- Possible instances for \$0 withholdings:
 - Military spouse
 - Wages lower than standard deduction
 - Number of allowances claimed
- NC Withholdings Paid (Column L) should match the employee's NC State income tax (W-2 Line 17).
- Do **NOT** split withholdings if an employee worked in multiple positions or locations.
- NC Withholdings Paid (Column L) is the basis for calculating the amount of the annual grant payment.
- For any position where NC Withholdings Paid (Column L) is zero, please send an explanation on a separate unlocked Excel document.
- Employees whose wages are NOT subject to NC Withholdings should NOT be included on the Employment Profile.

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NC JDIG Grantee Annual Report

Red Flag Fields - Aid In Error-Free Reporting

Employment Profile – Red Flag Fields

Profile Must be sorted by Column A prior to "Dropping" into GAR Form
 The numbers in Row 7 (Columns M thru Z) identify the number of entries with errors - please correct prior to submission
 If Columns W, Y, Z or AA have numbers - please provide an explanation document, identifying the position number (A) and employee name (C) for entry identified

M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA
Duplicate Position Numbers (A), and neither position is terminated (H)	Duplicate Position number labeled both E and N	Eligible or Non-Eligible (B) is NOT "E" or "N"	Position is "E" but hired in Current Position prior to effective date of CEDA	Hire date in Current Position prior to Entity	Terminated at Entity (I) but not Terminated in Current Position (H)	Terminated in Current Position (H) Prior to the Current Grant Year	Terminated in Current Position (H) After the Current Grant Year	Terminated in Current Position (H) prior to being hired in Current Position (G)	Terminated at Entity (I) prior to being hired at Entity (F)	Gross Wages < NC Taxable Wages (Please explain)	Withholdings (L) are GREATER THAN NC Taxable Wages (K) or Gross Wages (J)	Employee has \$0 Gross Wages (J) (Please explain)	Employee has \$0 NC Taxable Wages (K) (Please explain)	Employee has \$0 Withholdings (L) (Please explain)

- Columns M through AA are designed to alert the user of potential Red Flags on the Employment Profile.
- Data must be sorted by column A (sort by values, order smallest to largest) , prior to “dropping” into the GAR form.
- The numbers under headings in Columns M thru AA identify the number of entries with errors.
NOTE: Please correct errors prior to submission.
- If Columns W, Y, Z or AA have numbers, provide an explanation document, identifying both the position number (A) and employee name (C).
- A **SEPARATE detailed explanation** should be provided with the GAR submission for Columns W through AA.
- All explanation documents should be **separate** Excel worksheets. Upload these explanation documents separately from the GAR Form.

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JOB RETENTION

- **Position Retention **MUST** be met before any new positions are deemed eligible. See Section 3.4(a) of the CEDA to confirm grant retention requirements.**
- **If retention is not met on the GAR, the JDIG Team will artificially move positions with the lowest withholdings from E to N to fulfill the retention requirement.**
- **Job retention requirement is found in CEDA Section 3.4(a). If this section says Reserved, there is no retention requirement for the grant.**

DEFAULT POLICY

- The Economic Investment Committee (EIC) determines a grant is in performance default when the **compliance rating** during a grant year is below 100% compliance.
- If a grantee is in default, but achieves a compliance rating of **at least 80%** or above, a prorated grant payment may be made. Payments for performance below 100% may occur only twice consecutively during the base period (or once outside of the base period or extended base period).
- Grantees outside the base period or extended base period experiencing performance less than 100% for a 2nd consecutive year should contact the JDIG Team prior to filing a GAR.
- A copy of the “Treatment Of Defaults Policy Under CEDAs Governing JDIG Grants” was sent with this year’s filing materials.

Performance Compliance Ratings

will be weighted as follows:

- When the required investment has been made, or the investment requirement has been triggered
Compliance Rating:
 - **70% job creation**
 - **20% wages**
 - **10% investment**
- When the investment requirement has not yet been triggered, or where investment is not a component of a company's CEDA
Compliance Rating:
 - **80% job creation**
 - **20% wages**
- The investment requirement is outlined in **CEDA Section 3.3**. If **Reserved** is listed in that section, the grant does not have an investment requirement.
- 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.

NC JDIG Grantee Annual Report

Capital Expenditures - Verification

Verification of Capital Expenditures

- Attach a company-generated fixed asset report, 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 the GAR Filing.
- This report should include:
 - An asset description
 - Asset classification
 - Cost (NOT depreciated value)
 - The in-service date for each asset

*Note: please provide an **UNLOCKED** Excel spreadsheet*

- If an asset has been transferred from another location **outside** NC, provide the asset's **book value** at the time of transfer.
- Refer to CEDA Section 3.3 to verify when (or IF at all) the company's investment requirement is due.

Note: If CEDA Section 3.3 says "reserved", the company has NO investment requirement for this grant.
- Once the company has reached the investment requirement threshold, even if BEFORE the deadline, filing this data will trigger a 10% compliance rating for the overall performance of the grant.

*Note: **DO NOT** submit the 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.*

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NC JDIG Grantee Annual Report

Shortfall Explanation

SHORTFALL EXPLANATION

- A shortfall explanation should be attached if the grantee has not achieved any one or more of the following:
 - **Minimum annual job creation**
 - **Minimum average annual wage requirement**
 - **Minimum investment obligations**

Note: In this instance, certifications #2 and #3 would NOT be checked.
- Shortfall explanations should contain:
 - **Date - include the date the explanation is written**
 - **Why - reasons why any of the performance criteria were not met.**
 - **How - explain how the grantee plans to return to full performance of the grant requirements.**
 - **When - provide a general timeline outlining when the grantee will return to full performance of the grant requirements.**
- If a shortfall occurs in the **LAST year of the base period**, the shortfall explanation should include a **request for a base period extension**.
- Guidelines for such a request can be found in Section 3 of the "Treatment of Defaults Policy Under CEDAs Governing JDIG Grants", found on the JDIG website at:
<https://www.commerce.nc.gov/compliance-grantee-annual-report-materials-job-development-investment-grant-jdig-recipients>

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NC JDIG Grantee Annual Report

HELPFUL HINTS

NOTE: All employee names used throughout the Helpful Hints are artificially created and were created for illustration purposes only.

Explanatory Notes:

- When providing explanatory notes, include both the position number and the employee's name exactly as they appear on the employment profile.
- If explanation is due to a Visa status, provide the type of Visa and confirm the employee is in a permanent full-time position and the company pays at least 50% of the employee's health insurance.
- Submit all explanations via the Upload site as a separate unlocked Excel document.
- Save the document as "Grant Number 2023 Explanations.xls" Example: 9999-99 2022 Explanations.xls (or xlsx)
- If the grant is in default in the last year of the base period, and a Base Period extension is requested, please include the request in the dated shortfall explanation.
- We expect to see duplicate position numbers every year. If there are none, please explain why.
- Provide all explanations via the NCDOR ShareFile upload site as a separate unlocked Excel document.

Position Number	Name	Hire Date at Entity	Hire Date in Current Position	Termination Date in Current Position	Termination Date at Entity (if applicable)	Gross Wages (Medicare wages and tips)	NC State Taxable Wages (NC State wages, tips, etc.)	NC Withholdings Paid (NC State income tax)	Explanations
46	Arnold, Sarah	9/24/2022	9/24/2022				\$10,089.33	\$621.00	Student F1 Visa - FT (35 hrs per week) and company paid at least 50% of health insurance benefits
49	Churchill, Nicholas	4/16/2022	4/16/2022			\$27,204.43	\$28,998.25	\$1,595.00	Disqualified stock excluded from gross wages, included in State wages. No 401K deduction
50	Dyer, Alison	12/14/2016	12/14/2016						Leave of Absence for the entire year

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NC JDIG Grantee Annual Report

GAR Filing - Key Points

Key Points:

- Include eligible and non-eligible (new and retained) employees at the project location on the Project Location Employment Profile.
- Include permanent **full-time** employees only. ***DO NOT*** include interns, part-time employees, contract employees, independent contractors, or employees of a temporary service (unless otherwise stated in your CEDA).
- Awards after June 12, 2018 – Do not include H1B visa holders as eligible positions. §143B-437.51
- Include **EVERY** person employed in a permanent full-time position at any time during the current grant year, not just employees on the payroll at the end of the year.
*Note: Include **ALL** active and terminated employees on payroll throughout the grant year.*
- A separate Project Location Employment Profile, Remote Worker Project Location Employment Profile or Non-Project Employment Profile must be submitted for each legal entity that creates or retains jobs as required in the CEDA.
- If the CEDA does NOT allow for New Remote Employees, a CEDA amendment must be executed.
- Contact the JDIG Team to request an Application to add Remote Workers to the CEDA.
- More information on Remote Workers can be found on the Commerce website:
<https://www.commerce.nc.gov/compliance-grantee-annual-report-materials-job-development-investment-grant-jdig-recipients>

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NC Division of Employment Security - NCDES

- **NCDES administers the NC Unemployment Insurance (NCUI) payments made by all NC employers**
- **The JDIG program must have Attachment III forms (Limited Waiver of Confidentiality) for **all** grant entities providing payroll so NCDES can release the NCUI data to us. Typically, these forms are provided at the time of application and/or amended application.**
- **All employment profile employee data is checked against NCDES NCUI quarterly reports.**
- **If any GAR employees submitted with the GAR are **NOT** also listed on the NCUI quarterly reports, please provide a **separate** Excel document with an explanation of the situation. In this explanation, include the position number(s) and employee name(s) exactly as they appear in the employment profile.**

NC JDIG Grantee Annual Report

GAR Review Process

GAR REVIEW PROCESS

- **The JDIG Team reviews the GAR submission in random order beginning in April.**
- **The JDIG Team will send an email with any questions regarding the filing with a 15-day deadline to respond.**
- **Grantees should respond to ALL items, in ONE email on or before the deadline.**
- **Corrections to the GAR Form MUST be uploaded to the DOR Sharefile website.**
- **Responses such as “working on this”, “asking payroll”, “will provide” are not acceptable responses.**
- **Failure to respond to ALL items timely will delay the GAR disbursement.**

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NC JDIG Grantee Annual Report

DOR GAR Process

DOR GAR PROCESS

- **DOR Reviews all Grantee Annual Reports to verify withholdings and no overdue tax debts.**
- **Grantees cannot receive a payment if there are overdue tax debts.**
- **Reach out to your tax department**
OR
Call DOR Customer Service (877-252-3052)
to verify the company's tax standing.
- **The total withholdings provided on the company's Employment Profile(s) cannot be greater than the withholdings reported on the company's NC-3 filed with DOR.**

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NC JDIG Grantee Annual Report**GAR Fee - Key Points**

- Per 143B-437.58(a), the GAR fee **MUST** be payable to the Department of Revenue.
- Fees made payable to the **Department of Commerce** will **NOT** be accepted.
- Fees **must** be sent via express mail (i.e. FedEx, UPS, DHL, etc.)* to the following address:

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

- Fees shipped directly to DOR cause a myriad of issues:
- For example, IF your check shipment was addressed to Department of Revenue and **NOT** JDIG Team, this is problematic due to the close proximity of our agencies.
- If shipped to or accidentally received by DOR, it could be applied to the company's tax bill and will **NOT** address the GAR fee requirement.
- Fees sent incorrectly could cause the GAR to be considered **late** and result in **loss** of payment.

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NC JDIG Grantee Annual Report

GAR Filing - MARCH 1 DEADLINE - No Extensions

**JDIG GAR Materials
Submission Deadline is
March 1**

**ELECTRONIC SUBMISSION:
ncdor.sharefile.com**

**HARD COPY SUBMISSION:
Please send GAR fee check payable to
NCDOR via express mail (i.e. FedEx, UPS,
DHL, etc.)* to:**

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

****If using the U.S. Postal Service (standard and express mail), contact the JDIG Team for an alternate address. The U.S. Postal Service does NOT deliver to the Wilmington Street address.***

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NC JDIG Grantee Annual Report

GAR Submission Checklist

JDIG GAR Submission Checklist:

- ✓ Final GAR Excel form (all worksheets and related materials) submitted electronically to grantee's JDIG GAR NCDOR ShareFile account at ncdor.sharefile.com.
- ✓ Use GAR file naming convention for **all** GAR documents:
 - **Grant Number** **Filing Grant Year** **Name of Document**
(Example: 9999-99 2023 Shortfall Explanation)
- ✓ GAR filing fee check made payable to the NC Department of Revenue with "JDIG" and grant #(s) in check memo line
- ✓ Upload **all** GAR certifications:
 - Grantee certification with notarized signatures
 - Guarantor certification with notarized signatures (if applicable)
 - Related Member(s) certification with notarized signatures (if applicable)
- ✓ Upload a **DATED** shortfall explanation if company is not at 100% compliance. (i.e. certification #2 and/or #3 is not checked)
 - Include the date the explanation is written
 - Acknowledge why company was out of compliance (i.e. retention, job creation, wages)
 - Explain what caused company not to reach compliance (i.e. economy, loss of contracts, etc.)
 - State when company plans to be back in full compliance
 - Explain how the company expects to get back in full compliance (i.e. convert temp employees to permanent, change in business plan, new contracts that will create the need for new jobs, etc.)
 - IF grant is in the last year of the base period and a request to extend the base period is desired, include this request in the shortfall explanation.
- ✓ Upload an electronic fixed asset report in Excel format
 - (**ONLY** if due and/or company has met investment requirement early)

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