

S U S A N

C O M B S

Texas Application for Certification as a Qualifying Data Center

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS



This application is used to obtain a registration number that can be used by a qualifying owner, occupant or operator of a qualified data center to claim an exemption from Texas state sales and use tax for the purchase of tangible personal property that qualifies for exemption under Tax Code Section 151.359. This exemption does not apply to local sales and use tax.

General Information

Requirements for Certification as a Qualifying Data Center

Applicants must meet all of the following conditions on or after Sept. 1, 2013 for certification as a “qualifying data center”:

1. The qualifying owner, operator, or occupant of the applicant data center must, jointly or independently, commit to:
 - creating at least 20 qualifying jobs in the county in which the data center is located, not including jobs moved from one Texas county to another; and
 - making or agreeing to make a capital investment of at least \$200 million in that particular data center over a five-year period. The five-year period will begin on the date the data center is certified by the Comptroller as a qualifying data center.
2. The applicant data center must be used, or have a pending contract for use, by a single qualifying occupant who has placed, or will place, tangible personal property used for the processing, storage, and distribution of data within the data center. The single qualifying occupant may not be a telecommunications provider or place tangible personal property that is used to deliver telecommunications services within the data center. In addition, the single qualifying occupant may not sublease any portion of the real or personal property within the qualifying data center.
3. The applicant data center must:
 - be, or will be, located in Texas;
 - have, or will have, at least 100,000 square feet of space in a single building or portion of a single building;
 - be, or will be, specifically constructed or refurbished for use primarily as a facility to house servers and related equipment and support staff for the processing, storage and distribution of data;
 - have, or will have, an uninterruptible power source; generator backup power; a sophisticated fire suppression and prevention system; and enhanced physical security that includes restricted access, video surveillance and electronic systems.

Failure to make the required capital investment and to create 20 qualifying jobs within five years of the date of certification will result in revocation of this certification. If revoked, all occupants, owners and operators will be liable for tax, penalty and interest from the date of purchase on any item(s) bought tax-free under this certification.

What is a Qualifying Job?

A qualifying job is a full-time, permanent job that pays at least 120% of the county average weekly wage in the county in which the job is based and that will last at least five years from date of its creation.

Local Sales and Use Tax

The sales tax exemption provided under Tax Code Section 151.359 does not apply to local sales and use tax. Local sales and use tax must be paid on the purchase of any items that qualify for exemption from state sales and use tax under this section.

Sales and Use Tax Permit Required

All qualifying owners, occupants and operators are required to hold a Texas sales and use tax permit in order to report and pay local sales and use tax not collected by sellers.

Apply for a sales tax permit using our Texas Online Sales Tax Registration System at www.window.state.tx.us/taxinfo/sales, or download an application at www.window.state.tx.us/taxinfo/taxforms/01-forms.html.

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General Information (cont.)

Property Tax

A data center is not eligible to receive a sales tax exemption under Tax Code Section 151.359 if the data center is subject to an agreement limiting the appraised value of the data center's property under Subchapter B or C, Chapter 313.

General Instructions

Required Documentation

Applicants must submit the following with this application:

- proposed job creation schedule
- capital investment plan

All documents submitted with this application become the property of the Comptroller and will not be returned to the applicant. All information provided in this application, the proposed job creation schedule and the capital investment plan is confidential to the extent provided under Tax Code Section 151.027.

Additional Information

Mail the completed application to:

Comptroller of Public Accounts
Attn: Exempt Organizations Section
111 E. 17th St.
Austin, TX 78774-0100

For more information, please visit our Data Center website at www.window.state.tx.us/taxinfo/data_center. You may also contact us online at <https://www.window.state.tx.us/taxhelp/> or by phone at 1-800-252-5555 or 512-463-4600.

Federal Privacy Act: Disclosure of your Social Security number is required and authorized under law, for the purpose of tax administration and identification of any individual affected by applicable law. 42 U.S.C. §405(c)(2)(C)(i); Tex. Govt. Code §§403.011 and 403.078. Release of information on this form in response to a public information request will be governed by the Public Information Act, Chapter 552, Government Code, and applicable federal law.

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or numbers listed on this form.

Qualifying Data Center Identification (See instructions for qualifying data center.)

1. Name of data center located in Texas _____

2. Physical address

Street number and name

Suite

_____	_____
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City

State

ZIP code

County

_____	Texas	_____	_____
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3. Total square footage of space dedicated for use as a data center by the single qualifying occupant _____

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• Type or print.

Name of data center located in Texas (Same as Item 1)

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Qualifying Occupant Identification

Same as the owner.

Same as the operator.

A **Qualifying Occupant** is an entity who: a) contracts with a qualifying owner or qualifying operator to place, or cause to be placed, and to use tangible personal property at the qualifying data center; or b) in the case of a qualifying occupant who is also the qualifying owner and the qualifying operator, places or causes to be placed, and uses tangible personal property at the qualifying data center.

4. Type of legal entity..... For-profit corporation Limited liability company Limited partnership General partnership
 Other _____

5. Qualifying occupant legal name _____

6. Mailing address

Street number and name, P.O. Box or rural route and box number		Suite/Apt. #
City	State/province	ZIP code

7. Daytime phone number (area code and number).....

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8. Email address _____

9. Federal Employer Identification Number (FEIN).....

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 (assigned by the Internal Revenue Service for reporting federal income taxes)

10. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts.....

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Do you have a Texas sales and use tax permit? Yes No
 (See "Sales and Use Tax Permit Required" on Page 1.)

11. Enter the home state or country where this entity was formed and the formation date.....

State/country	-	Month	-	Day	-	Year

12. Enter the home state registration/file number.....

File number

13. Non-Texas entities: enter the file number if registered with the Texas Secretary of State.....

File number

14. Please list all general partners, officers or managing members (Attach additional sheets, if necessary.)

Name	Phone (area code and number)	
Home address (street number and name)	Suite/Apt. #	
City	State/province	ZIP code
Social Security number	FEIN	County (or country, if outside the U.S.)
Email		

Position held: Officer/Director General Partner Managing Member Other _____

Texas Application for Certification as a Qualifying Data Center

• Type or print.

Name of data center located in Texas (Same as Item 1)

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Qualifying Owner Identification

Same as the occupant.
 Same as the operator.

A **Qualifying Owner** is an entity who owns the building in which a qualifying data center is located. A qualifying owner may also be the qualifying operator. (Attach additional sheets if there is more than one operator.)

15. Type of legal entity..... For-profit corporation
 Limited liability company
 Limited partnership
 General partnership
 Other _____

16. Qualifying owner legal name _____

17. Mailing address

Street number and name, P.O. Box or rural route and box number	Suite/Apt. #	
City	State/province	ZIP code

18. Daytime phone number (area code and number).....

	-		-	
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19. Email address _____

20. Federal Employer Identification Number (FEIN).....

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 (assigned by the Internal Revenue Service for reporting federal income taxes)

21. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts.....

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Do you have a Texas sales and use tax permit? Yes No
 (See "Sales and Use Tax Permit Required" on Page 1.)

22. Enter the home state or country where this entity was formed and the formation date.....

State/country	-	Month	-	Day	-	Year
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23. Enter the home state registration/file number.....

File number

24. Non-Texas entities: enter the file number if registered with the Texas Secretary of State.....

File number

25. Please list all general partners, officers or managing members (Attach additional sheets, if necessary.)

Name	Phone (area code and number)	
Home address (street number and name)	Suite/Apt. #	
City	State/province	ZIP code
Social Security number	FEIN	County (or country, if outside the U.S.)
Email		

Position held: Officer/Director
 General Partner
 Managing Member
 Other _____

Texas Application for Certification as a Qualifying Data Center

• Type or print.

Name of data center located in Texas (Same as Item 1)

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Qualifying Operator Identification

Same as the owner.

Same as the occupant.

A **Qualifying Operator** is an entity who controls access to a qualifying data center, regardless of whether that person owns each item of tangible personal property located at the qualifying data center. A qualifying operator may also be the qualifying owner. *(Attach additional sheets if there is more than one operator.)*

26. Type of legal entity..... For-profit corporation Limited liability company Limited partnership General partnership
 Other _____

27. Qualifying operator legal name _____

28. Mailing address

Street number and name, P.O. Box or rural route and box number		Suite/Apt. #
City	State/province	ZIP code

29. Daytime phone number (area code and number).....

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30. Email address _____

31. Federal Employer Identification Number (FEIN).....

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 (assigned by the Internal Revenue Service for reporting federal income taxes)

32. Please list any current or past 11-digit Texas Taxpayer Number for reporting any taxes or fees to the Texas Comptroller of Public Accounts.....

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Do you have a Texas sales and use tax permit? Yes No
 (See "Sales and Use Tax Permit Required" on Page 1.)

33. Enter the home state or country where this entity was formed and the formation date.....

State/country	-	Month	-	Day	-	Year

34. Enter the home state registration/file number.....

File number

35. Non-Texas entities: enter the file number if registered with the Texas Secretary of State.....

File number

36. Please list all general partners, officers or managing members *(Attach additional sheets, if necessary.)*

Name	Phone (area code and number)	
Home address (street number and name)	Suite/Apt. #	
City	State/province	ZIP code
Social Security number	FEIN	County (or country, if outside the U.S.)
Email		

Position held: Officer/Director General Partner Managing Member Other _____

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Name of data center located in Texas (Same as Item 1)

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Certification

37. By signing and submitting this application, I (We) certify that pursuant to Tax Code Section 151.359, I (We) will:

- (1) make a capital investment of at least \$200 million in the data center named in Item 1 of this application over a five-year period beginning on the date the data center is qualified by the Comptroller as a qualifying data center;
- (2) create at least 20 qualifying jobs in the county in which the data center is located; and,
- (3) meet the following requirements for the data center named in Item 1 of this application:

- have at least 100,000 square feet of space in a single building or portion of a single building located in Texas;
- specifically constructed or refurbished and actually used primarily to house servers and related equipment and support staff for the processing, storage, and distribution of data;
- occupied, leased or otherwise used by a **single** qualifying occupant;
- will not be used primarily by a telecommunications provider to deliver telecommunications services;
- have an uninterruptible power source, generator backup power, a sophisticated fire suppression and prevention system, and enhanced physical security that includes restricted access, video surveillance and electronic systems.

I (We) acknowledge that failure to make the required capital investment within five years of the date of certification, create 20 qualifying jobs, and/or meet the data center requirements in Tax Code Section 151.359(a)(2) will result in revocation of this registration and I am (we are) aware that each person who has a data center registration number revoked may be liable for tax, penalty and interest from the date of purchase on any item bought tax-free under this registration.

I (We) further acknowledge that by signing and submitting this application, I (we) agree that the statute of limitations on assessment of tax, penalty and interest on purchases made tax-free under this certification is tolled until the fifth anniversary of the date of certification, or until such time as the Comptroller is able to verify that the required capital investment, job creation and data center requirements in Tax Code Section 151.359(a)(2) have been met, whichever is later. In the event that a formal waiver of the statute of limitations under Tax Code Section 111.203 becomes necessary, I (we) acknowledge that a failure to execute such waiver will constitute grounds for revocation of this certification.

Signature of of data center occupant, owner or operator sign here	Date of signature
Type or print name and title of data center occupant, owner or operator	<i>Check one:</i> <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator

Signature of of data center occupant, owner or operator sign here	Date of signature
Type or print name and title of data center occupant, owner or operator	<i>Check one:</i> <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator

Signature of of data center occupant, owner or operator sign here	Date of signature
Type or print name and title of data center occupant, owner or operator	<i>Check one:</i> <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator

Signature of of data center occupant, owner or operator sign here	Date of signature
Type or print name and title of data center occupant, owner or operator	<i>Check one:</i> <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator

Signature of of data center occupant, owner or operator sign here	Date of signature
Type or print name and title of data center occupant, owner or operator	<i>Check one:</i> <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator