

**Virginia  
Form GJC**

**Application for  
Green Job Creation Tax Credit**

**Tax Year** \_\_\_\_\_

**This credit must be approved before being claimed on your return.  
Each location must file a separate application. See instructions for details.**

Name		Office Use Only	
Trading As			
Street Address		FEIN / SSN	
City, State, ZIP Code			
NAICS Code		Principal Business Locality	
Description of Principal Business Activity			
<b>Entity Type: (Check One)</b> <input type="checkbox"/> Individual <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> LLC <input type="checkbox"/> Other _____			

If you applied for a Major Business Facility Job Tax Credit for the same tax year –**STOP**– you do not qualify for the Green Job Creation Tax Credit.

<b>Renewable, Alternative Energy Type: (Check One)</b>		<input type="checkbox"/> Hydrogen and Fuel Cell	<input type="checkbox"/> Landfill Gas
<input type="checkbox"/> Geothermal Heating Systems	<input type="checkbox"/> Wind Systems	<input type="checkbox"/> Solar Heating Systems	
<input type="checkbox"/> Hydropower Systems	<input type="checkbox"/> Biomass and Biofuel Systems	<input type="checkbox"/> Other _____	

**Part 1 – Credit Application – Complete the lines below and enclose GJC Schedule A**

**For each job that the credit is claimed, ALL of the following must apply:**

- Each position applied for has been filled for at least one year;
- Each position applied for was a new position held in Virginia where each employee worked at least 1,680 hours; and
- Business has not been allowed (i) a Major Business Facility Job Tax Credit pursuant to Va. Code § 58.1-439 or (ii) a federal tax credit for investments in clean energy manufacturing facilities that fosters the creation of any green job for the creation of any job included in Part 2 of this application.

**Part 2 – Tentative Credit Computation**

1. Enter the number of new eligible green jobs created that have been filled for 12 consecutive months with an annual salary of at least \$50,000. ....	<b>1.</b>
2. Enter the number of green jobs with an annual salary of at least \$50,000 that were created within any of the 4 preceding taxable years, provided the job is continuously filled during the taxable year for which the Green Job Creation Tax Credit is being claimed. ....	<b>2.</b>
3. Add Lines 1 and 2. If the total is less than 350, enter here. If the total is equal to or greater than 350, enter 350. ....	<b>3.</b>
4. Multiply Line 3 by \$500. Enter here and on the Schedule CR, Section 1, Part 20, Line A (individuals) or the 500CR, Section 1, Part 18, Line A (corporations). ....	<b>4.</b>

**Part 3 – Declaration**

I/we the undersigned declare, under the penalties provided by law, that this form (including any accompanying schedules, statements, and enclosures) has been examined by me/us and is, to the best of my/our knowledge and belief, a true, correct, and complete application, made in good faith pursuant to the income tax laws of the Commonwealth of Virginia.

Authorized Signature	Title	Date
Printed Name	Phone Number	
Email Address	Fax Number	

**File Form GJC and any supporting documentation at least 90 days prior to the due date of your return.**



# Instructions for Form GJC, Green Job Creation Tax Credit Application

## General Information

For taxable years beginning on and after January 1, 2010, but before January 1, 2025, a \$500 income tax credit is allowed for each new green job created within Virginia paying an annual salary in excess of \$50,000. Each taxpayer is allowed a credit for up to 350 new green jobs. In order to qualify for the tax credits, the taxpayer must have created the green job and filled it during the taxable year in which the credit is claimed. The credit is allowed for the taxable year in which the job has been filled for at least 1 year and for each of the 4 succeeding taxable years provided that the job is continuously filled during the respective taxable year.

The amount of the credit that may be claimed in any single taxable year may not exceed the taxpayer's liability for taxes imposed for that taxable year. If the amount of credit allowed exceeds the taxpayer's tax liability for the taxable year in which the green job was continuously filled, the amount that exceeds the tax liability may be carried over for credit against the income taxes of the taxpayer in the next 5 taxable years or until the total amount of the tax credit has been taken, whichever is sooner.

In order to qualify for the tax credit, the taxpayer must demonstrate that the green job was created by the taxpayer and the job was filled for the taxable year in which the credit is claimed.

If the taxpayer is eligible for the Green Job Creation Tax Credit and creates green jobs in an enterprise zone, the taxpayer may also qualify for the benefits under the Enterprise Zone Grant Program. However, a tax credit is not allowed for any job for which the taxpayer claims the Major Business Facility Job Tax Credit or a federal tax credit for investments in manufacturing facilities for clean energy technologies that would foster investment and job creation in clean energy manufacturing.

## Definitions

**Green job** – employment in industries relating to the field of renewable, alternative energies, including the manufacture and operation of products used to generate electricity and other forms of energy from alternative sources that include hydrogen and fuel cell technology, landfill gas, geothermal heating systems, solar heating systems, hydropower systems, wind systems, and biomass and biofuel systems. The Secretary of Commerce and Trade is required to develop a detailed definition and list of jobs that qualify for the credit. This information is available on the Secretary of Commerce and Trade's website at [www.commerce.virginia.gov/initiatives/green-job-tax-credit](http://www.commerce.virginia.gov/initiatives/green-job-tax-credit).

**Job** – employment of an indefinite duration of an individual whose primary work activity is related directly to the field of renewable, alternative energies and for which the standard fringe benefits are paid by the taxpayer, requiring a minimum of either (i) 35 hours of an employee's time per week for the entire normal year of such taxpayer's operations, which "normal year" must consist of at least 48 weeks, or (ii) 1,680 hours per year. Positions created when a job function is shifted from an existing location in the Commonwealth do not qualify as a job.

## What to Enclose

- Provide a copy of the W-2 for each eligible employee.
- Guaranteed payments – provide a copy of the Schedule K-1 (Form 1065) and a statement indicating if the payments were for services or the use of capital.

## When to Submit Application

Form GJC and any supporting documentation must be completed and mailed at least 90 days prior to the due date of your return. You must apply each year you are eligible to earn credit for each job that is continuously filled (not to exceed 5 years).

## Where to Submit Application

Submit Form GJC and enclosures to the **Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or fax it to **(804) 774-3902**.

## What Does the Taxpayer Need to Do

Upon receiving notification of the allowable credit amount, taxpayers may claim the allowable credit amount on the applicable Virginia income tax return and compute any carryover credit amount.

## IMPORTANT

All business taxpayers should be registered with the Department before completing Form GJC. If you are not registered, complete Form R-1.

Taxpayers who do not receive notification of allowable credit amounts before their Virginia income tax return due date may file during the extension period or file their regular return without the credit and then file an amended tax return after receipt of notification of the allowable credit amount to claim the tax credit.

## Pass-Through Entities

Any credits granted to a partnership, limited liability company, or electing small business corporation (S corporation) must be allocated to the individual partners, members, or shareholders, respectively, in proportion to their ownership or interest in such business entities.

Each pass-through entity must file **Form PTE** with the Department within 30 days after the credit is granted. This information should be sent to: **Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or you may fax it to **(804) 774-3902**. **Please do not do both.**

All pass-through entities distributing this credit to their owners, shareholders, partners, or members must give each a Schedule VK-1, Owner's Share of Income and Virginia Modifications and Credits.

## Where to Get Help

Write to the **Virginia Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or call **(804) 786-2992**. Visit [www.tax.virginia.gov](http://www.tax.virginia.gov) to obtain most tax forms and additional information.