

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

Taxpayer Information		
Name		Office Use Only
Trading As		
Street Address		FEIN / SSN
City, State, ZIP Code		
NAICS Code	Principal Business Locality	Description of Principal Business Activity
Entity Type: (Check One) <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 _____		

Part 1 – Renewable, Alternative Energy Type (Check One)

- | | | |
|--|---|--|
| <input type="checkbox"/> Biomass and Biofuel Systems | <input type="checkbox"/> Hydropower Systems | <input type="checkbox"/> Solar Heating Systems |
| <input type="checkbox"/> Geothermal Heating Systems | <input type="checkbox"/> Landfill Gas | <input type="checkbox"/> Wind Systems |
| <input type="checkbox"/> Hydrogen and Fuel Cell | <input type="checkbox"/> Methane Extracted in Planning District 2 | <input type="checkbox"/> Other _____ |

Part 2 – 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 or alternative energy job for the creation of any job included in Part 3 of this application. **Note:** If you applied for a Major Business Facility Job Tax Credit for the same taxable year, you do not qualify for the Green and Alternative Energy Job Creation Tax Credit.

Part 3 – Tentative Credit Computation

1. Enter the number of new eligible green or alternative energy jobs created that have been filled for 12 consecutive months with an annual salary of at least \$50,000.	1.	
2. Enter the number of green or alternative energy 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 and Alternative Energy Job Creation Tax Credit is being claimed.	2.	
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.	3.	
4. Credit Requested: Multiply Line 3 by \$500.	4.	\$.00

Part 4 – 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 and Alternative Energy 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 or alternative energy job created within Virginia paying an annual salary in excess of \$50,000. For taxable years beginning on and after January 1, 2023, methane extracted in Planning District 2 has been added to the list of renewable, alternative energy sources that qualify for the credit.

Each taxpayer is allowed a credit for up to 350 new green or alternative energy jobs. In order to qualify for the tax credit, the taxpayer must have created the green or alternative energy 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 or alternative energy 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 or alternative energy 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 and Alternative Energy Job Creation Tax Credit and creates green or alternative energy 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, methane extracted in Planning District 2, 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.

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.

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.

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

NOTE: By providing an email address on the form, you consent to allow emailed communications from the Virginia Department of Taxation related to this tax credit application. If you do not wish to receive electronic communications, do not enter an email address in the space provided on the form.

Pass-Through Entities

Each pass-through entity must file Form TCA with the Department when allocating this credit to the owners. Form TCA should be filed within 30 days after the credit is granted, but at least 90 days prior to the participants filing their income tax returns. Failure to file Form TCA may result in the credit claim being disallowed and/or a delay in processing the participant's return. Form TCA should be sent to the **Virginia Department of Taxation, ATTN: Tax Credit Unit, P.O. Box 715, Richmond, VA 23218-0715** or you may fax it to **(804) 774-3902**. Do not do both.

Credits must be allocated among owners in proportion to each owner's percentage of ownership or participation in the pass-through entity.

All pass-through entities distributing this credit to its participants including owners, shareholders, partners or members must give each such participant 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 to obtain most tax forms and additional information.