

# **Deadlines for Chapter 313 Required Reporting for Companies and School Districts – 2016**

Any applicants with agreements executed on or prior to May 15, 2016, are required to report in 2016.

## **Company Reporting:**

All companies with Tax Code Chapter 313 agreements executed before May 15, 2016, are required to submit the 50-772A Annual Eligibility Report form and the 50-773A Biennial Progress Report form to the school district by May 15, 2016.

Additionally, companies with agreements executed after January 1, 2014, are also required to submit the 50-825 Job Creation Compliance Report form to the Comptroller's Office by June 15, 2016

## **Company Reporting Deadlines for 2016:**

May 15, 2016. Deadline for authorized representatives of each company to send the Annual Eligibility Report Form ([Form 50-772A, PDF](#)) and Biennial Progress Report Form ([Form 50-773A, Excel](#)) to each school district with which they have an agreement.

June 15, 2016. Deadline for authorized representatives of each company to send the Job Creation Compliance Report Form (Form 50-825, [PDF](#) or [Excel](#)) to the Comptroller's Office.

## **School District Reporting:**

School districts are required to ensure that companies submit the required 50-772A and 50-773A forms to them by May 15, 2016. After forwarding those to the Comptroller's office by June 15 for web posting, the district must prepare and submit to the Comptroller by July 15, 2016 the Biennial School District Cost Data Request (Form 50-827)

## **School district reporting deadlines for 2016:**

June 15, 2016. Deadline for school districts to forward to the Comptroller's office Annual Eligibility Report Form ([Form 50-772A, PDF](#)) and the Biennial Progress Report Form ([Form 50-773A, Excel](#)) submitted to them by companies.

July 15, 2016. Deadline for school districts to send a Biennial School District Cost Data Request ([Form 50-827, Excel](#)) for each project to the Comptroller's office.

# Guidance for Completing Chapter 313 Annual & Biennial Reports

Agreements executed prior to Jan. 1, 2014, may be eligible for tax credits under their agreement. Failure to provide complete reports to the Comptroller's Office by the required deadlines may result in a delay or denial of reimbursement from TEA. Ensure that there are no fields left blank on the forms; enter "N/A" or the digit 0 as appropriate.

## Annual Eligibility Report (Form 50-772A)

The Chapter 313 Annual Eligibility Report ([Form 50-772A, PDF](#)) is a tool school districts can use to determine continued eligibility of the applicant subject to the limitation agreement. Enforcement of Chapter 313 is the responsibility of the school district.

A representative of the company that is party to the agreement should complete Form 50-772A using information from the previous tax (calendar) year and submit to the school district by May 15, 2016. The school district should review the completed form, retain the original and submit a PDF scan of the signed form and any attachments to the Comptroller's office by June 15, 2016.

### Completing Section 5 of the 50-772A Form

Section 5 of the 50-772A form is separated into parts A and B; Each applicant will only need to complete one part of this section.

**Section 5A:** Applicants who submitted applications prior to Jan. 1, 2014 (Applications #1 through 999) need to complete Section 5A.

**Section 5B:** Applicants who submitted applications after Jan. 1, 2014 (applications #1000 and above) need to complete Section 5B. (See FAQ #5 for more information about reporting jobs held by employees of contractors.)

## Biennial Progress Report (Form 50-773A)

The Chapter 313 Biennial Progress Report ([Form 50-773A, Excel](#)) is a tool the Comptroller uses to meet statutory reporting requirements under Tax Code §313.032. A representative of the company that is party to the agreement should complete Form 50-773A and submit to the school district by May 15, 2016. The school district should review the completed form, retain the original and the electronic Excel document and hard copy with signature to the Comptroller's office by June 15, 2016.

### Completing 50-773A Required Tabs

For 2016, the form is in Excel only. The form is separated into tabs in the Excel: Instructions, Main, Chart A1, Chart A2, Chart B1 and Chart B2. Each applicant will complete the "Main" tab and one set of charts.

For 3-digit agreements, the "Main" tab and Charts A1 and A2 must be completed.

For 4-digit agreements, the "Main" tab and Charts B1 and B2 must be completed.

- **Charts A1 and A2:** Applicants who submitted applications prior to Jan. 1, 2014, (Applications #1 through 999) need to complete Charts A1 and A2.
- **Charts B1 and B2:** Applicants who submitted applications after Jan. 1, 2014, (applications #1000 and above) need to complete Charts B1 and B2.

## Job Creation Compliance Form (Form 50-825)

*Only applies to agreements resulting from applications determined to be complete after Jan. 1, 2014 (4-digit projects).*

The Job Creation Compliance Form (Form 50-825 [PDF](#) or [Excel](#)) is a tool the Comptroller uses to meet statutory requirements under Tax Code §313.0276.

A representative of the company that is party to the agreement should complete Form 50-825 using information from the previous tax (calendar) year and submit directly to the Comptroller's office by June 15, 2016, via email to [chapter.313@cpa.texas.gov](mailto:chapter.313@cpa.texas.gov). These forms will not be posted on the Comptroller website.

Note: A small number of companies with 3-digit projects (those operating under the job creation provisions of Section 23, HB 3390, 84rd Legislature) are also required to submit the 50-825 form.

## School District Cost Data Request (Form 50-827)

The Biennial School District Cost Data Request (CDR) ([Form 50-827, Excel](#)) is a tool the Comptroller uses to meet statutory reporting requirements under Tax Code §313.032. This information is required of any project with an agreement executed before May 15, 2016.

The district superintendent or an authorized representative of the school district should complete the form using the data provided by the company on the 50-773A form and checked against information provided to the Comptroller's Office by the County Appraisal District to the Comptroller's Property Tax Assistance Division annual for the annual Property Value Study on the [50-767](#) form (Report on Value Lost Because of Value Limitations Under Tax Code Chapter 313).

The Excel 50-827 (CDR) document and any attachments should be signed electronically and sent to the Comptroller's Office by July 15, 2016.

## FILE NOMENCLATURE

To assist the Comptroller's Office with meeting statutory online posting requirements, we request that all districts and district consultants use the same file naming structure. In addition to assisting with the posting of data, the following file naming convention will make the filenames as short as possible. Here's how to do it.

1. Use this five-part format, in lowercase with dashes separating the components:

**0000-district-company-document-year.pdf**

2. "0000" represents the Application number. Use four digits for all Application numbers, including leading zeros as needed. Do not include a # or "App"

Example: Application #3 = **0003**

3. "district" represents a shortened name for the School District. This should be the first word of the school district only. The applicant number will be used to distinguish the file from other similarly named school districts (e.g. Kenedy ISD and Kenedy County-Wide). Do not include "ISD" or spaces.

Example: Pecos-Barstow-Toyah ISD = **pecos**

4. “**company**” represents a shortened name for the company, using the first word of the company name only. The applicant number will be used to distinguish the file from other similarly named companies.

Example: Delaware Processing LLC = **Delaware**

5. “**document**” represents a shortened name for the type of file being submitted. Abbreviate the document type like this:

50-772A Annual Eligibility Report = **annual**

50-773A Biennial Progress Report = **biennial**

50-827 Biennial School District Cost Data Request = **cdr**

50-825 Job Creation Compliance Report = **jobs**

6. “**year**” represents the year the report is covering and in this year, that is 2015. This is not the first year of the limitation or qualifying time period.

7. By shortening the five parts, separated by dashes only, the longer filename

App#3\_Pecos-Barstow-ToyahISD\_Delaware Processing, LLC\_ CostDataRequest50-827\_2019.pdf  
can be shortened to this:

**0003-pecos-delaware-cdr-2015.pdf**

## **Naming convention for Combined Reports**

Some reports will have individual, separate companies filing for the same 313 agreement and these agreements will also have a combined report as well. Please use the individual company name for each partial agreement holder (assignee, child of parent company, etc.) as the company name for purposes of file naming. For combined reports, make “combined” the company name.

For example, for Mesquite and Post Oak for Clyde ISD App #39 the naming convention follows the structure detailed above, with changes to the “document” name. For the Clyde ISD 772As, the files should be named:

**2015 Annual Eligibility report for the Mesquite Wind portion of the agreement:**

**0039-clyde-mesquite-annual-2015.pdf**

**2015 Annual Eligibility report for the Post Oak Wind portion of the agreement:**

**0039-clyde-postoak-annual-2015.pdf**

**2015 Annual Eligibility combined report for the entire project under the agreement:**

**0039-clyde-combined-annual-2015.pdf**

## **File Folder Structure**

If using folders to organize the reporting files, each folder should contain reports for one application only and the folder should follow the naming convention below:

**0000-district-company-2015**

## **QUESTIONS:**

If you have any questions, please contact us at [chapter.313@cpa.texas.gov](mailto:chapter.313@cpa.texas.gov).