



Texas Application for Certification as a Qualifying Large Data Center Project

GLENN HEGAR

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 qualifying large data center project to claim an exemption from Texas state and local sales and use tax for the purchase of tangible personal property that qualifies for exemption under Texas Tax Code Section 151.3595.

General Information

Requirements for Certification as a Qualifying Large Data Center Project

Applicants must meet all of the following conditions on or after May 1, 2015, for certification as a “large qualifying data center project”:

1. The qualifying owner, operator or occupant of the applicant data center must, jointly or independently, commit to:
 - creating at least 40 qualifying jobs in the county in which the large data center project is located, not including jobs moved from one Texas county to another;
 - making or agreeing to make a capital investment of at least \$500 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 large data center project; and
 - contract for at least 20 megawatts of transmission capacity for operators of the qualifying large data center project.
2. The applicant large data center project 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 cannot sublease any portion of the real or personal property within the qualifying large data center project.
3. The applicant data center must:
 - be, or will be, located in Texas;
 - have, or will have, at least 250,000 square feet of space in one or more buildings located on a single parcel of land or contiguous parcels of land commonly owned or owned by affiliation with the qualifying operator;
 - 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, to create 40 qualifying jobs and contract for at least 20 megawatts of transmission capacity 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.

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General Information (cont.)

Property Tax

A qualifying large data center project is not eligible to receive a sales tax exemption under Tax Code Section 151.3595 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 information with this application:

- proposed job creation schedule;
- capital investment plan; and
- contract, or proposed contract, for at least 20 megawatts of transmission capacity.

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, the capital investment plan and the contract of transmission capacity is confidential to the extent provided under Tax Code Section 151.027.

Additional Information

Mail the completed application to

Comptroller of Public Accounts
Attn: Tax Policy Division
111 E. 17th St.
Austin, TX 78774-0100

For more information, please visit our Data Center website at www.comptroller.texas.gov/taxinfo/data_centers. You can also contact us online at www.comptroller.texas.gov/taxhelp/ or by phone at 1-800-252-5555.

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 Large Data Center Project Identification *(See instructions for qualifying large data center project.)*

1. Name of large data center project located in Texas _____

2. Physical address

Street number and name

Suite

City

State

ZIP code

County

_____ **Texas** _____

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

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• Type or print.

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

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 large data center project; 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 large data center project.

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) _____ - _____ - _____

8. Email address _____

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

Do you have a Texas sales and use tax permit? Yes No

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 _____

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• Type or print.

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

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 large data center project 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) _____ - _____ - _____

19. Email address _____

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

Do you have a Texas sales and use tax permit? Yes No

22. Enter the home state or country where this entity was formed and the formation date..... State/country _____ Month _____ Day _____ Year _____

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 _____

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Name of large data center project 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 Texas Tax Code Section 151.3595, I (We) will:

- (1) make a capital investment of at least \$500 million in the large data center project named in Item 1 of this application over a five-year period beginning on the date the large data center project is certified by the Comptroller as a qualifying large data center project;
- (2) create at least 40 qualifying jobs in the county in which the data center is located;
- (3) contract for at least 20 megawatts of transmission capacity for operation of the large data center project; and
- (4) meet the following requirements for the data center named in Item 1 of this application:
 - have at least 250,000 square feet of space located in one or more buildings located on a single parcel of land or contiguous parcels of land 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; and
 - 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 40 qualifying jobs, contract for at least 20 megawatts of transmission capacity and/or meet the data center requirements in Tax Code Section 151.3595(a)(2) and (d) 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, contract for transmission capacity and data center requirements in Tax Code Section 151.3595(a)(2) and (d) 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 data center occupant, owner or operator 	Date of signature
Type or print name and title of data center occupant, owner or operator	Check one: <input type="checkbox"/> Occupant <input type="checkbox"/> Owner <input type="checkbox"/> Operator

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

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