

AIM Zone Program Checklist:

1. Notice of Intent:

- Written notice that an AIM Zone was formed.
- A copy of the resolution passed by the Port Authority Board of Commissioners establishing the AIM Zone.
- A map of the established boundaries of the AIM Zone.
- Send these documents to DOR once complete.

2. Base Employment Worksheet:

- Completed by the company after the Notice of Intent (NOI) has been sent to DOR.
 - Base employment is the number of jobs that existed in the AIM Zone project boundaries prior to the start of the project.
 - The information on this worksheet is used to calculate the project facility base employment and base payroll, plus related facility base employment and base payroll if applicable.
- Send this document to DOR once complete.

3. New Jobs Verification Steps / DOR Form MO-AIM:

- The Port Authority will verify the steps below before sending the MO-AIM form to DOR:
 - Base employment amount.
 - Current employee count exceeds the base employment amount.
 - No decrease in the number of fulltime employees at related facilities in the State, and no employees are being double counted.
 - New employees are being paid at or above [state average wage](#).
 - No jobs created prior to the date of the Notice of Intent (NOI) shall be deemed a new job.
 - All employees being counted are considered full time (2080 hours per year).
- MO-AIM Form Submitted to DOR
 - MO-AIM shall be submitted using the same frequency that the company files their Employee's Return of Income Taxes Withheld (Form MO-941)
 - Form can be found at <https://dor.mo.gov/forms/MO-AIM.pdf>

4. Annual Report of Established AIM Zones

Annual report filed.

- The Port Authority shall file an annual report indicating the established AIM Zones with DOR.

5. Annual Budget

Annual report sent to DED.

- This shall include details on how and when the AIM Zone funding will be spent.
- Sent to DED on an annual basis.