

## POST 1994 CRA INTERNET ELECTRONIC FILING INSTRUCTIONS

1. Read the 2017 Post 1994 CRA Annual Report Letter. This letter is available on the Ohio Development Services Agency's (Development) website at [http://development.ohio.gov/bs/bs\\_comreinvest.htm](http://development.ohio.gov/bs/bs_comreinvest.htm) and was also emailed to the CRA Housing Officer at the email address on file with Development.
2. Using your internet browser, navigate to this location: [http://development.ohio.gov/bs/bs\\_comreinvest.htm](http://development.ohio.gov/bs/bs_comreinvest.htm). Click the "Annual Report" tab on the left-hand side of the page. Next click the "Post-1994 Annual Report Information" tab, then the "Annual Report Entry" link. On the next page, from the drop-down menus, select the appropriate "County" and "Community Reinvestment Area" for your area. In the "Password" line, type in your password for that area, provided in the Annual Report Letter. Once the password is confirmed, users will be directed to a webpage that lists hyperlinks for all of the active agreements in the area, as well as a link to the CRA Area Report (previously known as Section A and Section B).
3. Select a Specific CRA Agreement. The Specific CRA Agreement/Project Annual Status Report (previously Section C) is divided into two parts, the Agreement Information (terms committed to in the existing CRA Agreement) and the Performance Information (the actual achievements, i.e. actual amounts invested, or actual jobs created, as of 12/31/2017). You will note a new feature this year that allows users to file an abbreviated report if the project remains under construction. If a given agreement remains under construction, and therefore not yet subject to the tax exemption, simply check the box at the top of the form and then enter the amount of construction wages if the CRA is situated in a municipal corporation, a joint economic development district, or a joint economic development zone. If the CRA is located within the unincorporated territory of the county or within a municipal corporation that does not levy an income tax, simply supply "No Income Tax" in the box.
  - a. The Agreement Information section is designed to confirm that Development has the most current agreement commitments between the parties. The colored text next to the entry boxes represents the information currently recorded in Development's system and in most cases, should not be changed. If, during review, you determine that information updates are necessary, please provide these updates on the form. If a change is made to this section, the local community should immediately provide Development with the legislation that authorized the change.
  - b. The Performance Information is designed to chart the CRA recipient's adherence to the contractual commitments described in the Agreement Information section. The colored text next to the entry boxes represents the information from the 2012 Annual Report. All of the fields in the Performance Information portion are required to be completed in order to submit the report. Upon completion of the data entry, the name of the company representative, and name of housing officer, click the submit button at the bottom of the form. This will electronically file the information. Your copy will be on the screen and you can click the print icon or choose file/print in your browser to print a copy. Take note that a confirmation number has been added to your printed copy and is Development's means of establishing when a report is filed.

- c. An additional new feature for this year is the presence of a second column next to the CRA report hyperlinks. Initially, this column is filled with “not filed,” however once a report is submitted and received by Development, this field changes to the confirmation number associated with that report. If you need to re-enter a report to make change or reprint the report, simply click on the hyperlink.
4. The CRA Area Report (previously Section A and Section B) MUST be **completed after all of your Specific CRA Agreement/Project Annual Status Reports have been entered**. To open this report, click on “CRA Area Report” link, found on the same page as the CRA Agreement/Project Status Reports. The CRA Area report is designed to collect aggregate data about the CRA for the current year as well as historical performance. Once you have completed all of the fields, click the submit button and print this form with its confirmation number. Retain a copy of this report for your records.
5. The CRA Area Report will also require the CRA Housing Officer to update his/her contact information, including email address. Please take care to correctly enter this information, as it will be used by Development to contact the local political subdivision with regard to CRA issues. In addition, this year Development will request that each CRA Housing Officer select a “secret question” and provide an answer to that “secret question.” This information is being collected to facilitate electronic retrieval of your password should you misplace it. Development was careful in selecting “secret questions” that did not ask for confidential information that might infringe upon your privacy rights or increase the risk of identity theft or other harm against you. **Despite these precautions, do not provide an answer to the "secret question" that you use, or your organization uses commonly as a password for sensitive items (banking, email, etc.).**
6. When the electronic filing is complete, please retain all paper copies with original signatures for your records. **DO NOT SEND ANY PAPER COPIES.** If you have an agreement(s) that were not included in the list of active agreements, contact Development immediately for instructions. **If Development finds that a community withheld information about a specific agreement, it reserves the right to assess late penalties for not filing a complete report.**
7. In addition, if the CRA provides exemptions to Residential projects, a Residential Status Report will also be required. This report can be found on the website at [http://development.ohio.gov/bs/bs\\_comreinvest.htm](http://development.ohio.gov/bs/bs_comreinvest.htm) under “Annual Report”. The report form is titled “Blank Residential Incentives Form”. Once this form is completed please email a copy to either of the email addresses listed in paragraph 9, below.
8. File all of your political subdivision’s required CRA reports no later than March 31, 2018. Failure to file will result in a \$500 per month penalty for each CRA report that has not been filed with Development. Fines accrue to each individual company report as well as the CRA Area and therefore a failure to file any reports may result in substantial penalties. Any CRA that has an outstanding report is statutorily barred from entering into any new CRA agreements until all required reports are received. Development will no longer hold fines in escrow and instead will collect those fines immediately, consistent with the CRA statutes.
9. If you have any questions, please contact Daniel Strasser, Tax Incentives Analyst, at [daniel.strasser@development.ohio.gov](mailto:daniel.strasser@development.ohio.gov). Email is preferred due to the large number of jurisdictions that must interact with Development.