

MIAMI-DADE COUNTY

ENTERPRISE ZONE PROGRAM

**MIAMI-DADE COUNTY
AND
STATE OF FLORIDA INCENTIVES**



Department of Regulatory and Economic Resources

111 NW 1st Street
12th Floor Miami,
FL 33128

(305) 375-2845 (phone)
(305) 375-2560 (fax)

**Miami-Dade County Department of Regulatory and Economic Resources
Enterprise Zone Program**

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Miami-Dade County Regulatory and Economic Resources Enterprise Zone Program

The State of Florida and Miami-Dade County established Enterprise Zones to encourage business development, expansion and job creation in economically distressed areas. Businesses which locate or expand in an Enterprise Zone and hire employees who live in the zone, can reduce their State and Miami-Dade County tax liability.

In January 2006, a new Miami-Dade Enterprise Zone was designated as E.Z. No. 1301. The zone is comprised of three parcels:

North Central Dade:	Encompasses a large portion of Northwest Miami, including Miami International and Opa-Locka Airports, parts of the City of North Miami, Little Haiti, parts of Hialeah, Miami River, the Empowerment Zone, and a satellite in North Dade.
South Dade:	This parcel covers most of the cities of Homestead and Florida City, as well as portions of Cutler Ridge/Perrine, Goulds, Princeton and Naranja along US 1.
Miami Beach:	Includes parts of South Beach, Collins Avenue and parts of North Beach.

Application Procedures

Please forward all completed applications for certification to:

Miami-Dade County's Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1 Street
12th Floor
Miami, Florida 33128

All forms require the following information and certifications where applicable:

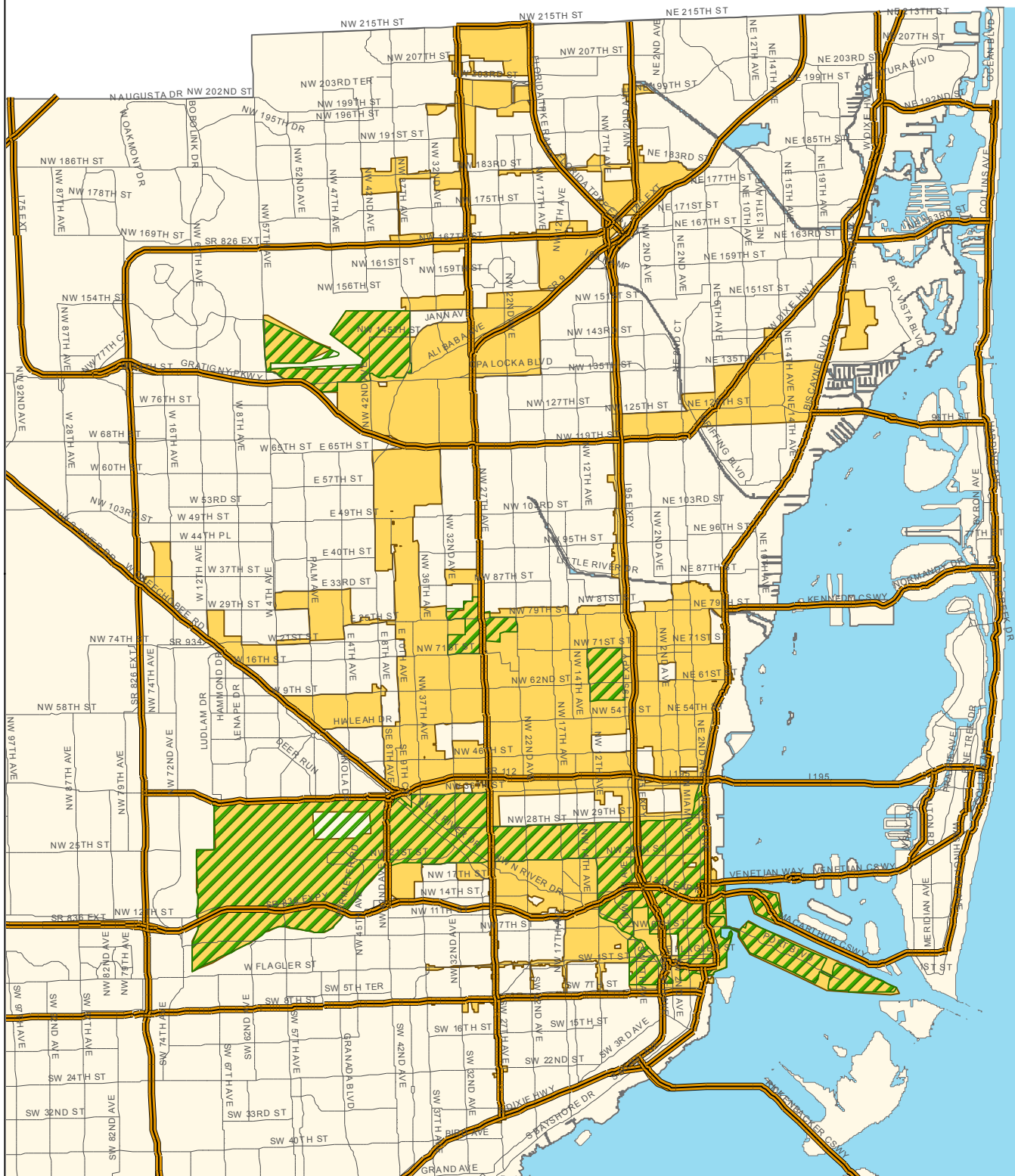
The Enterprise Zone Identification Number of Miami-Dade County EZ-1301.

A determination as to whether the business is a small business. As defined by Sec. 288.703(1)F.S., a small business is an independently-owned and operated business concern which employs 25 or fewer permanent full-time employees, and which has a net worth of not more than \$1 million. As applicable to sole proprietorships, the \$1 million net worth requirement shall include both personal and business investments.

ENTERPRISE ZONE MAPS

Miami-Dade County

Enterprise Zone Central



Legend

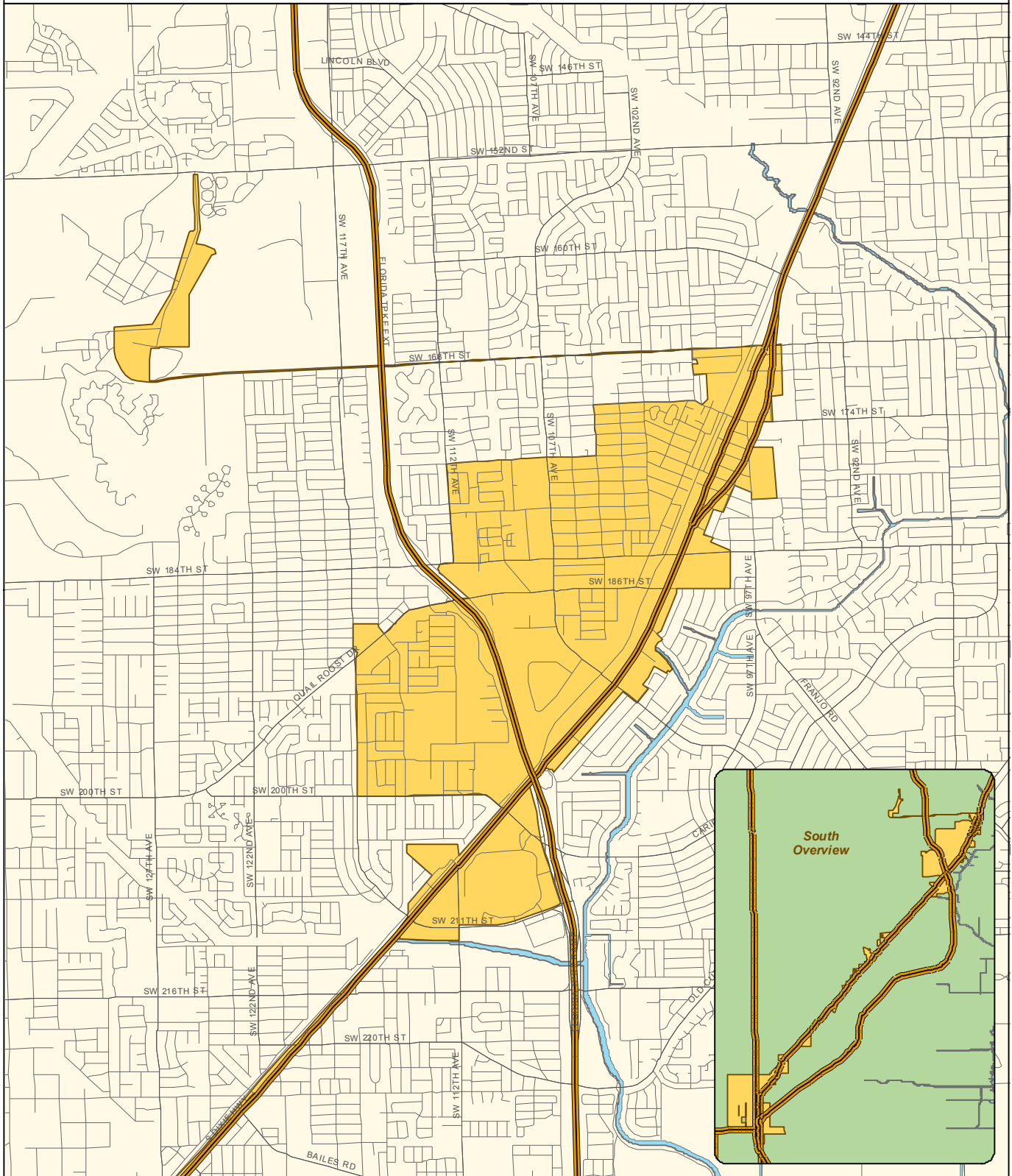
- Central Enterprise Zone
- Empowerment Zone
- Highway
- Major Road

This map was prepared by the Miami-Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009

**MIAMI-DADE
COUNTY**
Delivering Excellence Every Day

Miami-Dade County

Enterprise Zone
Cutler Ridge/ Perrine



Legend

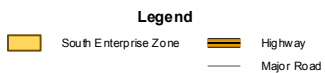
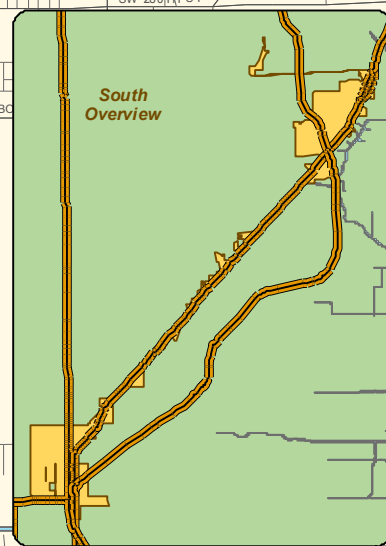
- South Enterprise Zone
- Highway
- Major Road

This map was prepared by the Miami-Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009



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Enterprise Zone
Goulds - Princeton/ Naranja

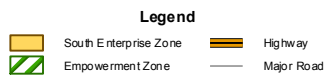
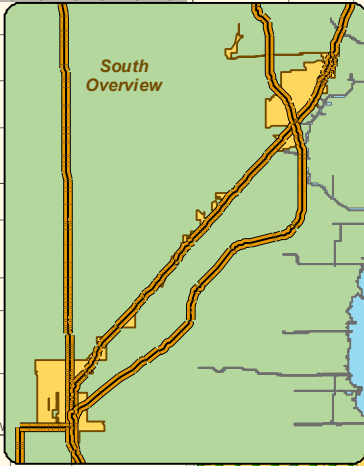


This map was prepared by the Miami Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009



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Enterprise Zone
Homestead/ Florida City



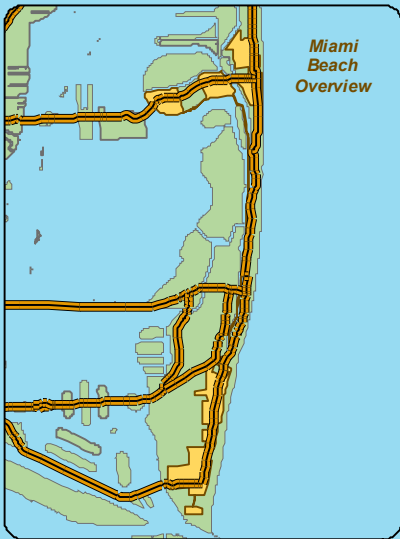
This map was prepared by the Miami Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009



Miami-Dade County

Enterprise Zone

North Beach



Miami Beach Overview

Legend

- North Beach Enterprise Zone
- Highway
- Major Road



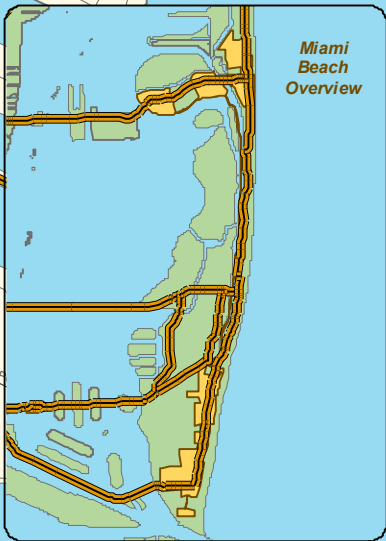
This map was prepared by the Miami Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009



Delivering Excellence Every Day

Miami-Dade County

Enterprise Zone
South Beach



Legend

- Miami Beach Zone
- Highway
- Major Road



This map was prepared by the Miami-Dade County
Enterprise Technology Services Department
Geographic Information Systems (GIS) Division
March, 2009



Delivering Excellence Every Day

JOBS TAX CREDIT (SALES TAX) FORM DR-15ZC (R. 01/03) (Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Sales Tax) (s. 212.096, F.S.)	
Business Eligibility:	<ul style="list-style-type: none"> • Must be located within an Enterprise Zone • Must collect and pay sales and use tax • Must not be taking E.Z. Jobs Tax Credit against corporate income tax.
Employee Eligibility:	<ul style="list-style-type: none"> • Must reside and work in a Florida Enterprise Zone. • A new job must be created before the business earns a tax credit. • Welfare Transition Program participants may reside anywhere, but must work within a zone • Must work an average of 36 hours per week (no part-time employees). • Must be employed for a minimum of three consecutive months. • New employee cannot be an Owner, Partner, or Stockholder. • Employees leased from an employee leasing company (Chapter 468) must continuously be leased to an employer for more than 6 months. • Previous employees must not have been employed by the hiring business in the preceding 12 months. • Tax credits shall be allowed for up to 24 months per new employee. • Tax credit amount cannot be more than amount of sales tax owed for the month.
Calculations:	<ul style="list-style-type: none"> • Number of permanent, full-time employees (Zone residents) <u>DIVIDED BY</u> Total number of permanent, full-time employees • If this percentage is less than 20% the tax credit will be 20% of monthly wages paid to new employee. • If this percentage is 20% or more the tax credit will be 30% of monthly wages paid to new employee.
Processing Time:	<ul style="list-style-type: none"> • Form must be filed with the Department of Revenue within six months of the hire date (<u>within 7 months after the employee is leased for leased employees</u>) • Failure to file on time will result in credit being disallowed • EDZA has 10 business days to process and certify the form • Form DR-15CS (Sales and Use Tax Return) must be submitted by the business by the 20th of the next month (or will be considered late). • The Department of Revenue will notify the business that the tax credit application has been approved (within 10 working days) • Form DR-15ZC (when approved by EDZA Coordinator) is given to business who will submit original with Form DR-15CS (Sales and Use Tax Return) to the Department of Revenue (see address below)
Advantages:	<ul style="list-style-type: none"> • Allows business located in a Florida Enterprise Zone a monthly credit against their tax due on wages paid to new employees. • Provides a credit of 20% of wages paid to new eligible employees who are residents of Florida Enterprise Zone. • If more than 20% of the employees are residents of a Florida Enterprise Zone, the credit is 30%
Limitations:	<ul style="list-style-type: none"> • The credit is limited to the amount of tax due on each return. • There is no refund or carry-forward for credit in excess of the tax due. • This credit is not available if the Enterprise Zone Jobs Tax Credit against corporate tax is taken. • The credit is limited to 24 months if the employee remains employed for 24 months.
Eligibility Requirements:	Form DR-15ZC must be submitted to an EZ Coordinator and DOR within six months after the new employee is hired.
Copies:	<ul style="list-style-type: none"> • EDZA mails a copy to the Department of Revenue (see address below) • One copy for EDZA files.
Mailing Instructions:	EDZA mails a copy of Form DR-15ZC to: Florida Department of Revenue Return Reconciliation 5050 West Tennessee Street Tallahassee, FL 32399-0100
Questions?	Tax Information Services: (850) 488-6800

**Enterprise Zone Eligibility Checklist
Jobs Tax Credit for Sales & Use Tax**

- 1. Is the business located within an Enterprise Zone?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 2. Does the business collect and pay sales and use tax?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 3. Has the business increased the number of full-time jobs 12 months prior to the date of application?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 4. Does the new employee(s) work an average of at least 36 hours per week each month?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 5. Do any of the new employee(s) live within an Enterprise Zone?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 6. Has the employee(s) been employed for at least three consecutive months?**
Yes – Continue to next question.
No – Stop, you are not eligible for this program.
- 7. Is the business taking the E.Z. Jobs Tax Credit against Corporate Income Tax?**
Yes – Stop, you are not eligible for this program.
No – See below.

If you answered **YES** to questions 1-6 and **NO** to question 7, complete form DR-15ZC. See DR-15ZCN for further instructions on completing the form. The application is due to the Department of Revenue within six months of the date of hire for the new employee(s) or within seven months of the date of hire for leased employee(s). Your application will be denied if not filed on time.

Upon completion of form DR-15ZC, please submit to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1st Street, 12th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845.



Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit

DR-15ZCN
R. 06/08

Rule 12A-1.097
Florida Administrative Code
Effective 09/09

To be eligible for the enterprise zone jobs credit against sales and use tax, employees are required to work an average of at least 36 hours per week each month. The credit is available to businesses that have increased the number of **full-time** jobs from the date 12 months prior to the date of application.

The credit is computed as 20 percent of the actual monthly wages paid to eligible employees after a **new full-time** job is created, or 30 percent of the monthly wages paid if the business is located in a rural enterprise zone. If at least 20 percent of the full-time permanent employees of the business are residents of an enterprise zone, the credit is 30 percent of the actual monthly wages paid, or 45 percent of the actual monthly wages paid if the business is located in a rural enterprise zone.

The phrase "*new job has been created*" means that the total number of full-time jobs in an enterprise zone has increased from the date 12 months prior to the date of application, as demonstrated to the Department by a business located in the enterprise zone.

The enterprise zone jobs credit against sales and use tax is allowed for up to 24 consecutive months beginning with the first tax return due after approval. Please refer to Taxpayer Information Publication (TIP) #01A01-06, #02A01-07, and #06ADM-02, which can be found on our Internet site at www.myflorida.com/dor.

Certain enterprise zone jobs tax credits, refunds, and distributions are considered state financial assistance. State financial assistance is subject to the auditing and reporting requirements of:

- The Florida Single Audit Act, section 215.97, Florida Statutes (F.S.)
- Applicable rules of the Executive Office of the Governor, Chapters 27D-1 and 3A-5.
- Rules of the Auditor General, Chapter 10.550 (local government entities) and Chapter 10.650 (nonprofit and for-profit organizations).

For more information refer to TIP #02ADM-02, which can be found on our Internet site at www.myflorida.com/dor.

All approved enterprise zone jobs tax credits must be taken on Line 16 of your *Sales and Use Tax Return* (Form DR-15). If you have been using Form DR-15EZ, contact the Department.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Reference: Section 212.096, F.S.



Application for Florida Enterprise Zone Jobs Credit for Sales Tax

DR-15ZC
R. 10/09

Rule 12A-1.097
Florida Administrative Code
Effective 06/10

1. Business Name _____
2. Owner Name _____
3. Mailing Address _____
City _____ State _____ ZIP _____
4. Business Location _____
City _____ State _____ ZIP _____
5. Business Federal Employer I.D. #

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6. Sales Tax Certificate #

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7. Enterprise zone identification number assigned per section (s.) 290.0065, Florida Statutes (F.S.) in which above business is locatedEZ

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8. Is this zone designated as a **rural** enterprise zone, per s. 290.004(8) F.S.? ☐ YES ☐ NO
If yes, complete Schedule Two attached. If no, complete Schedule One attached.
- 9a. Is each employee (person) listed on Schedule One or Two a **permanent** full-time employee hired to perform duties in connection with the operations of the business for an average of at least 36 hours per week? ☐ YES ☐ NO
- 9b. Is each employee (person) listed on Schedule One or Two a **permanent** full-time employee leased from an employee leasing company licensed under Chapter 468, F.S. and have they been continuously leased to the employer for an average of at least 36 hours per week for more than six months to perform duties in connection with the operations of the business for an average of at least 36 hours per week each month throughout the year? ☐ YES ☐ NO
10. Is this a "small business" as defined in s. 288.703(1), F.S.? ☐ YES ☐ NO
11. Are the new employees, for which the credit is claimed, participants in the Welfare Transition Program (WTP)? If yes, complete Schedule Three attached..... ☐ YES ☐ NO
12. Computation of the increase in permanent full-time jobs over the 12 months prior to the date of application:
 - a. Enter the number of permanent full-time jobs on the date of application: _____
 - b. Enter the number of permanent full-time jobs on the date 12 months prior to the date of the application: _____
 - c. Subtract the amount on line 12b from the amount on line 12a and enter the result: _____

This application is due to the Department of Revenue within six months of the date of hire for the new employee(s) or within seven months of the date of hire for leased employee(s). Your application will be denied if not filed on time. Any person who fraudulently claims the credit is liable for repayment of the credit plus a mandatory penalty of 100 percent plus interest. After certification of this application by the appropriate enterprise zone coordinator, mail the completed application to:

RETURN RECONCILIATION, FLORIDA DEPARTMENT OF REVENUE, 5050 WEST TENNESSEE ST, TALLAHASSEE FL 32399-0129.

NOTE: Your job credit(s) will expire 24 months after approval, provided the employee(s) remains employed for 24 months.

I hereby affirm under penalty of perjury that all statements on this document are true and correct to the best of my knowledge and belief.

Signature of owner, officer, or partner

Printed name

Date

Enterprise Zone Coordinator Certification Section

Signature of Enterprise Zone Coordinator

Printed name

Date

Enterprise Zone Coordinator: Mail a copy of the completed application to the address above.

For a business to qualify for a credit of 30 percent of total wages paid they:

- must be physically located **in** a rural enterprise zone,
- have created new jobs, **and**
- have hired new eligible employees who reside in a rural county.

Enter the information requested below for each qualifying employee.

As an additional incentive, if at least 20 percent of ALL permanent full-time jobs are filled with employees residing in an enterprise zone, you qualify for a credit of 45 percent. Attach a separate list of ALL permanent full-time employees, using the format below.

[illegible]

* Note: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

(Make additional copies if needed)

(Make additional copies if needed)

BUSINESS EQUIPMENT SALES TAX REFUND

FORM EZ-E (BUSINESS EQUIPMENT SALES TAX REFUND APPLICATION FOR ELIGIBILITY)

FORM DR-26S (FLORIDA DEPARTMENT OF REVENUE APPLICATION FOR REFUND)

(s. 212.08 (5)(H), F.S.)

Business Eligibility:	<ul style="list-style-type: none"> • Must be located in the Enterprise Zone • As of July 1, 2002, business equipment purchased must have a sales price of at least \$5,000 per unit • Equipment purchased must be used exclusively in an Enterprise Zone for at least three years • Eligible purchase must be new or used property defined as “recovery property” in s. 168(c) of the Internal Revenue Code of 1954 as amended, NOT INCLUDING THE FOLLOWING: <ul style="list-style-type: none"> ▪ 3 year property under s. 168(c)(2)(A) of the Internal Revenue Code; ▪ Industrial machinery/equipment (receiving a capital equipment sales tax exemption under s.212.08(5)(b), F.S.); and ▪ Building materials eligible for E.Z. sales tax refund incentive
Refund Calculation:	97% of the state sales tax (6%) paid on Business Equipment
Minimum Refund:	<p>\$291.00 (Purchase Amount: \$5,000)</p> <p>(Example: \$5,000.00 (business equipment purchased)</p> <p style="padding-left: 40px;"><u> x .06 </u> (state sales tax)</p> <p style="padding-left: 40px;">\$300.00</p> <p style="padding-left: 40px;"><u> x .97 </u></p> <p style="padding-left: 40px;">\$291.00 (amount of sales tax refund)</p>
Maximum Refund:	<ul style="list-style-type: none"> • If 20% or more of the permanent, full time employees of the businesses are residents of an EZ, the maximum refund per application will be no more than the lesser of \$10,000 or 97% of the sales tax paid • If less than 20% of the permanent, full time employees of the business are residents of an EZ, the maximum refund per application will be no more than the lesser of \$5,000 or 97% of the state sales tax paid
Processing Time	<ul style="list-style-type: none"> • Forms must be filed with the Department of Revenue within six (6) months after the equipment is purchased or the tax is due • EZDA has 10 business days to process
Copies	<ul style="list-style-type: none"> • Form EZ-E (when approved by the EZDA Coordinator) is given to business who will submit original with Form DR-26S (and supporting documentation) to the Department of Revenue • One copy for EZDA files
Questions	<ul style="list-style-type: none"> • Tax Information Services: (850) 488 - 6800

Enterprise Zone Eligibility Checklist Business Equipment Sales Tax Refund

1. Is the business located within an Enterprise Zone?

Yes – Continue to next question.

No – Stop, you are ineligible for this program.

2. Does the equipment purchased have a sales price of at least \$5,000 per unit?

Yes – Continue to next question.

No – Stop, you are ineligible for this program.

3. Is the equipment being used exclusively in an Enterprise Zone for at least three years?

Yes – See below.

No – Stop, you are ineligible for this program.

If you answered YES to all the questions above, complete form EZ-E. All required forms must be filed with the Department of Revenue within six months after the equipment is purchased or the tax is due.

Upon completion of form EZ-E, please submit to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
Business Affairs Division
111 NW 1st Street, 19th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845.

FLORIDA ENTERPRISE ZONE PROGRAM

BUSINESS EQUIPMENT SALES TAX REFUND

APPLICATION FOR ELIGIBILITY

(based on s. 212.08 (5) (h), F.S.)

Date of Application: _____

Business Name: _____

Owner Name: _____

Mailing Address: _____

Business Location: _____
(if different from
mailing address) _____

Florida Enterprise Zone Number: EZ-_____

Is the business a "small business" as defined by s. 288.703 (1), F.S.?

_____ Yes _____ No

Please note: This question is for statistical purposes and does not impact the sales tax refund request.

Please provide a specific description of the business equipment for which a refund is sought, including its serial number or other permanent identification number (if necessary attach a separate sheet containing the same information). **Please note: Effective July 1, 2001, to be eligible for a sales tax refund the business property must have a sales price of at least \$5,000 per unit (pursuant to section 212.08 (5) (h) 9. d., F.S.).**

Business Equipment	Serial Number	Purchase Date	Sales Tax (6%)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Sales Price of Business Equipment: \$_____ **Total State Sales Tax: \$**_____

Attach a copy of each sales invoice
or other proof of purchase.

x 97%

Amount of State Sales Tax Eligible for Refund: _____
(subject to limitation in Section III)

REQUESTING A SALES TAX REFUND IN EXCESS OF \$5,000.00

This section is to be completed if the business is applying for a sales tax refund exceeding \$5,000.00.

If applying for a sales tax refund in excess of \$5,000.00, please complete Schedules A and B that are attached. The attachments must include the signature of the taxpayer as well as the Enterprise Zone Coordinator who certified the Enterprise Zone location of the applicant.

SCHEDULE A: TOTAL NUMBER OF PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

Name	Address	City	State	Zip	SSN	Enterprise Zone No.
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SCHEDULE B: PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENT)

Name	Address	City	State	Zip	SSN
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

CALCULATION OF PERCENTAGE OF EMPLOYEES:

1. Total number of employees from Schedule A: _____
2. Total number of employees from Schedules A and B: _____
3. Percentage of permanent, full-time employees residing
in enterprise zones (divide Line 1 by Line 2, enter result): _____

MAXIMUM AMOUNT OF SALES TAX REFUND

If Line 3 is less than 20%, the maximum amount of tax refund is \$5,000.

If Line 3 is 20% or greater, the maximum amount of tax refund is \$10,000.

This Application for Eligibility (Form EZ-E) is submitted to claim a state sales tax refund for the purchase of business equipment as described in the following sales invoice numbers:

_____	_____
_____	_____
_____	_____
_____	_____

I hereby certify that I have examined the statements contained on this application certificate, and to the best of my knowledge and belief they are true, correct and complete. I agree that the business equipment purchased will be **used exclusively** in the _____ Enterprise Zone and agree that I will pay the appropriate refund amount and penalty amounts if the business equipment is used outside the Enterprise Zone within three years from the purchase date.

SIGNATURE OF TAXPAYER

DATE

I hereby certify that I have examined the statements contained on this application certificate, and to the best of my knowledge and belief they are true, correct and complete.

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

Date

(305) 375-2845

EZDA PHONE NUMBER

305-375-2560

EZDA FAX NUMBER

Taxpayer is required to send Original Form EZ-E with completed Florida Department of Revenue's Form DR-26S: Application for Refund to the Florida Department of Revenue (address listed below).

**(Original forms must reach the Florida Department of Revenue within 6 months
after the tax is due on the business property that is purchased.)**

**Florida Department of Revenue
Refund Sub-Process
Post Office Box 6490
Tallahassee, Florida 32314-6490
850/488-8937**

EZDA retains one copy of this form for EZDA files.

Schedule A

Permanent, Full-Time Employees that reside within an Enterprise Zone

Attachment to Enterprise Zone Form EZ-E (r. 09/08)

For a business to qualify for a sales tax refund exceeding \$5,000.00, at least 20 percent of its permanent, full-time employees must:

- live in a designated enterprise zone; and
- work at the business location where the building materials were used and for which the refund is being applied.

Enter the information requested for each permanent, full-time employee that is an EZ Resident:

Employee Name, Street Address, City and Zip Code	* Employee's Social Security Number	Date Employed	Enterprise Zone Number In Which The Employee Resides

***Social security numbers are used by the Department of Revenue as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.**

SIGNATURE OF TAXPAYER

DATE _____

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE _____

(Make additional copies if needed)

Schedule B

Permanent, Full-Time Employees that do NOT reside within an Enterprise Zone

Attachment to Enterprise Zone Form EZ-E (r. 09/08)

For a business to qualify for a sales tax refund exceeding \$5,000.00, at least 20 percent of its permanent, full-time employees must:

- live in a designated enterprise zone; and
- work at the business location where the building materials were used and for which the refund is being applied.

Enter the information requested for each permanent, full-time employee that does **NOT** reside within an Enterprise Zone.

Employee Name, Street Address, City and Zip Code	* Employee's Social Security Number	Date Employed

***Social security numbers are used by the Department of Revenue as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.**

SIGNATURE OF TAXPAYER

DATE _____

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE _____

(Make additional copies if needed)



Florida Department of Revenue

DR-26S
R. 01/08

Application for Refund - Sales and Use Tax

Important Note: Refund requests cannot be processed without complete documentation as suggested.

STOP: YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ # 3)Your refund application will be rejected if the fields in **red** are not completed. Type or print clearly.

Part 1 Fill in	
Name of applicant:	<input type="text"/>
Mailing street address:	<input type="text"/>
Mailing city, state, ZIP:	<input type="text"/>
Location street address:	<input type="text"/>
Location city, state, ZIP:	<input type="text"/>
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>
Home telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>
Fax number (include area code optional):	<input type="text"/>
E-mail address (optional):	<input type="text"/>
Part 2 Sign and date this form.	
Signature of Applicant/representative:	Date:
Print name:	Title:
Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative. Representative's phone number: (<input type="text"/>) <input type="text"/>	
Part 3 Enter amount of refund.	
\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	
Part 4 Provide the identification number of the applicant. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.	
Contract Object Number <input type="text"/>	Sales Tax Certificate Number <input type="text"/>
Federal Employer Identification Number: <input type="text"/>	Social Security Number <input type="text"/>
Part 5 Enter the date paid or the collection period(s) on the tax return(s) used to report the tax.	
Date Paid: <input type="text"/> / <input type="text"/> / <input type="text"/>	Applied period: <input type="text"/> to <input type="text"/>
Part 6 Refer to the Page (pg) number indicated for appropriate documentation instructions.	
YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ #3) Explain the reason for this refund & check appropriate box below <input type="text"/> <input type="checkbox"/> Amended Return (070) pg 5 <input type="checkbox"/> Duplicate Payment (001) pg 6 <input type="checkbox"/> Exempt Issues (071) pg 8 <input type="checkbox"/> Rental of Real Property (1270) pg 10 <input type="checkbox"/> Audit Overpayment (050) pg 5 <input type="checkbox"/> Estimated Tax (1201) pg 6 <input type="checkbox"/> Gross Receipts pg 8 <input type="checkbox"/> Repossession (1350) pg 10 <input type="checkbox"/> Bad Debt (1300) pg 5 <input type="checkbox"/> Enterprise Zone Brownfield pg 7 <input type="checkbox"/> Lemon Law (1217) pg 8 <input type="checkbox"/> Motor Vehicles/Boat/Mobile Home/Aircraft (1210) pg 9 <input type="checkbox"/> Community Contribution Tax Credit (1225) pg 6 <input type="checkbox"/> Enterprise Zone Building Materials (1102) pg 7 <input type="checkbox"/> New & Expanding Business (1105) pg 6 <input type="checkbox"/> Other pg 10 (attach explanation) <input type="checkbox"/> Credit Memos (065) pg 6 <input type="checkbox"/> Enterprise Zone Equipment (1103) pg 7	
FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY	
Refund Approval Amount \$	Authorized By
Review Refund Amount \$	Approved By
Date	Date
MAIL TO: FLORIDA DEPARTMENT OF REVENUE REFUNDS SUB-PROCESS PO BOX 6490 TALLAHASSEE FL 32314 - 6490 FAX: 850-410-2526	

BUILDING MATERIALS SALES TAX REFUND

FORM EZ-M (BUILDING MATERIAL SALES TAX REFUND APPLICATION FOR ELIGIBILITY)

FORM DR-26S (FLORIDA DEPARTMENT OF REVENUE APPLICATION FOR REFUND)

(s. 212.08 (5)(G), F.S.)

Eligibility:	<ul style="list-style-type: none"> Property being renovated must be located in the Enterprise Zone Business and Residents are eligible for sales tax refund Incentive limited to owners, lessors, lessees of the real property that is rehabilitated within the Enterprise Zone
Refund Calculation:	97% of the state sales tax (6%) paid on Business Equipment
Minimum Refund:	<p>\$500.00 (Purchase Amount: \$8,600) (Example: \$8,600.00 (business materials purchased) x .06 (state sales tax) \$516.00 x .97 \$500.52 (amount of sales tax refund)</p>
Maximum Refund:	<ul style="list-style-type: none"> If 20% or more of the permanent, full time employees of the businesses are residents of an EZ, the maximum refund will be no more than the lesser of \$10,000 or 97% of the sales tax paid If less than 20% of the permanent, full time employees of the business are residents of an EZ, the maximum refund will be no more than the lesser of \$5,000 or 97% of the state sales tax paid
Processing Time:	<p>Original forms must be filed with the Department of Revenue within</p> <ul style="list-style-type: none"> Six (6) months of the date of certificate that the improvements are substantially completed or By November 1st after the rehabilitated property is first subject to assessment for the improvements. EZDA has 10 business days to process
Forms:	<p>Taxpayer is required to send:</p> <ul style="list-style-type: none"> A completed Form EZ-M (with required attachments) A completed Form DR-26S: Application for Tax Refund to
Copies	<ul style="list-style-type: none"> Form EZ-M (when approved by the EZDA Coordinator) is given to business who will submit original with Form DR-26S (and supporting documentation) to the Department of Revenue One copy for EZDA files
Questions	<ul style="list-style-type: none"> Tax Information Services: (850) 488 - 6800

**Enterprise Zone Eligibility Checklist
Business Materials Sales Tax Refund**

- 1. Is the business/home located within an Enterprise Zone?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 2. Has the same property owner, lessor, or lessee received this sales tax refund on this property in the past?**
Yes – Stop, you are ineligible for this program.
No – Continue to next question.
- 3. Have the building materials been used for a condominium property?**
Yes – Stop, you are ineligible for this program.
No – Continue to next question.
- 4. Is the amount of building materials purchased greater than \$8,600?**
Yes – See below.
No – Stop, you are ineligible for this program.

If you answered YES to questions 1 & 4 and NO to questions 2 & 3, complete form EZ-M. All required forms must be filed with the Department of Revenue within six months after the improvements are substantially complete or by September 1st after the property is first subject to assessment.

Upon completion of form EZ-M, please submit to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1st Street, 12th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845.

FLORIDA ENTERPRISE ZONE PROGRAM

BUILDING MATERIALS SALES TAX REFUND

APPLICATION FOR ELIGIBILITY

(Based on s. 212.08 (5) (g), F.S.)

Date of Application: _____

Taxpayer Name: _____

Mailing Address: _____

Property Address: _____

Assessment Roll Parcel Number: _____

Florida Enterprise Zone Number: EZ-1301

Description of Improvements: _____

Building Permit Number: _____

Attach a copy of actual building permit with inspection dates.

Building Inspector Name: _____

Phone: _____ FAX: _____

Attach a certificate from building inspector that improvements are substantially completed.

Date of certificate stating that improvements are substantially completed: _____

Date when rehabilitated property is first subject to assessment: _____

IMPROVEMENTS

- **Attach a copy of each invoice listing sales tax paid for all eligible building materials.**
- **If applicable, attach a sworn statement from the licensed contractor(s) stating all materials submitted were used on the project and that the sales tax has been paid.**

A separate sheet may be used if necessary to account for all building materials.

Building Materials	Sales Price	State Sales Tax Paid (6%)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Sales Price of Building Materials: \$ _____ Total State Sales Tax: \$ _____

x 97%

Amount of Sales Tax Eligible for Refund \$ _____
(subject to limitation in Section III)

If invoices are not available, please complete the following:

Assessed value after rehabilitation: (1) _____ Assessment Date: _____

Assessed value before rehabilitation:(2) _____ Assessment Date: _____

Attach documentation of assessed values: before and after rehabilitation.

Calculation of Sales Tax Refund: Difference between line (1) and line (2)= _____ x 40%= _____

_____ x 6% = _____ x 97%= _____ Amount of Sales Tax Refund.

Amount of sales tax refund is subject to maximum amount of sales tax refund
Please see Calculation of Percentage of Employees on next page.

Is the business a small business as defined by s. 288.703(1), F.S.? ____ yes ____ no
Please note: This question is for statistical purposes and does not impact the sales tax refund request.

REQUESTING A SALES TAX REFUND IN EXCESS OF \$5,000.00

This section is to be completed if the business is applying for a sales tax refund exceeding \$5,000.00.

If applying for a sales tax refund in excess of \$5,000.00, please complete Schedules A and B that are attached. The attachments must include the signature of the taxpayer as well as the Enterprise Zone Coordinator who certified the Enterprise Zone location of the applicant.

SCHEDULE A: TOTAL NUMBER OF PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

SCHEDULE B: PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENTS)

CALCULATION OF PERCENTAGE OF EMPLOYEES:

1. Total number of employees from Schedule A: _____
2. Total number of employees from Schedules A and B: _____
3. Percentage of permanent, full-time employees residing in enterprise zones (divide Line 1 by Line 2, enter result): _____

MAXIMUM AMOUNT OF SALES TAX REFUND

If Line 3 is less than 20%, the maximum amount of tax refund is \$5,000.

If Line 3 is 20% or greater, the maximum amount of tax refund is \$10,000.

TAXPAYER SIGNATURE

I hereby certify that I have examined statements contained on this form, and to the best of my knowledge and belief they are true, correct and complete.

SIGNATURE OF TAXPAYER

DATE

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE

(305) 375-2845

PHONE NUMBER OF EZDA

(305) 375-2560

FAX NUMBER OF EZDA

Original forms must reach the Florida Department of Revenue within:

- **6 months of the date of certificate that the improvements are substantially completed or**
- **by November 1st after the rehabilitated property is first subject to assessment for the improvements.**

Taxpayer is required to send:

- a completed Form EZ-M (with required attachments) along with
- a completed Form DR-26S: Application for Tax Refund to:

**Florida Department of Revenue
Refunds Sub-Process
Post Office Box 6490
Tallahassee, Florida 32314-6490
850/488-8937**

EZDA retains one copy of this form for EZDA files

Schedule A

Permanent, Full-Time Employees that reside within an Enterprise Zone

Attachment to Enterprise Zone Form EZ-M (r. 09/08)

For a business to qualify for a sales tax refund exceeding \$5,000.00, at least 20 percent of its permanent, full-time employees must:

- live in a designated enterprise zone; and
- work at the business location where the building materials were used and for which the refund is being applied.

Enter the information requested for each permanent, full-time employee that is an EZ Resident:

Employee Name, Street Address, City and Zip Code	* Employee's Social Security Number	Date Employed	Enterprise Zone Number In Which The Employee Resides

***Social security numbers are used by the Department of Revenue as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.**

SIGNATURE OF TAXPAYER

DATE _____

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE _____

(Make additional copies if needed)

Schedule B

Permanent, Full-Time Employees that do NOT reside within an Enterprise Zone

Attachment to Enterprise Zone Form EZ-M (r. 09/08)

For a business to qualify for a sales tax refund exceeding \$5,000.00, at least 20 percent of its permanent, full-time employees must:

- live in a designated enterprise zone; and
- work at the business location where the building materials were used and for which the refund is being applied.

Enter the information requested for each permanent, full-time employee that does **NOT** reside within an Enterprise Zone.

Employee Name, Street Address, City and Zip Code	* Employee's Social Security Number	Date Employed

***Social security numbers are used by the Department of Revenue as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.**

SIGNATURE OF TAXPAYER

DATE _____

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE _____

(Make additional copies if needed)



Florida Department of Revenue

DR-26S
R. 01/08

Application for Refund - Sales and Use Tax

Important Note: Refund requests cannot be processed without complete documentation as suggested.

STOP: YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ # 3)Your refund application will be rejected if the fields in **red** are not completed. Type or print clearly.

Part 1 Fill in	
Name of applicant:	<input type="text"/>
Mailing street address:	<input type="text"/>
Mailing city, state, ZIP:	<input type="text"/>
Location street address:	<input type="text"/>
Location city, state, ZIP:	<input type="text"/>
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>
Home telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>
Fax number (include area code optional):	<input type="text"/>
E-mail address (optional):	<input type="text"/>
Part 2 Sign and date this form.	
Signature of Applicant/representative:	Date:
Print name:	Title:
Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative. Representative's phone number: (<input type="text"/>) <input type="text"/>	
Part 3 Enter amount of refund.	
\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	
Part 4 Provide the identification number of the applicant. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.	
Contract Object Number <input type="text"/>	Sales Tax Certificate Number <input type="text"/>
Federal Employer Identification Number: <input type="text"/>	Social Security Number <input type="text"/>
Part 5 Enter the date paid or the collection period(s) on the tax return(s) used to report the tax.	
Date Paid: <input type="text"/> / <input type="text"/> / <input type="text"/>	Applied period: <input type="text"/> to <input type="text"/>
Part 6 Refer to the Page (pg) number indicated for appropriate documentation instructions.	
YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ #3) Explain the reason for this refund & check appropriate box below <input type="text"/>	
<input type="checkbox"/> Amended Return (070) pg 5 <input type="checkbox"/> Duplicate Payment (001) pg 6 <input type="checkbox"/> Exempt Issues (071) pg 8 <input type="checkbox"/> Rental of Real Property (1270) pg 10 <input type="checkbox"/> Audit Overpayment (050) pg 5 <input type="checkbox"/> Estimated Tax (1201) pg 6 <input type="checkbox"/> Gross Receipts pg 8 <input type="checkbox"/> Repossession (1350) pg 10 <input type="checkbox"/> Bad Debt (1300) pg 5 <input type="checkbox"/> Enterprise Zone Brownfield pg 7 <input type="checkbox"/> Lemon Law (1217) pg 8 <input type="checkbox"/> Other pg 10 (attach explanation) <input type="checkbox"/> Community Contribution Tax Credit (1225) pg 6 <input type="checkbox"/> Enterprise Zone Building Materials (1102) pg 7 <input type="checkbox"/> Motor Vehicles/Boat/Mobile Home/ Aircraft (1210) pg 9 <input type="checkbox"/> Credit Memos (065) pg 6 <input type="checkbox"/> Enterprise Zone Equipment (1103) pg 7 <input type="checkbox"/> New & Expanding Business (1105) pg 6	
FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY	
Refund Approval Amount \$	Authorized By Date
Review Refund Amount \$	Approved By Date
MAIL TO: FLORIDA DEPARTMENT OF REVENUE REFUNDS SUB-PROCESS PO BOX 6490 TALLAHASSEE FL 32314 - 6490 FAX: 850-410-2526	

SALES TAX EXEMPTION FOR ELECTRICAL ENERGY
FORM DR-15JEZ (R. 08/09)
(s. 212.08 (15), F.S.)

(Application for the Exemption of Electrical Energy used in an Enterprise Zone)

Business Eligibility:	<ul style="list-style-type: none"> • Must be located within an Enterprise Zone (EZ) in a: <ul style="list-style-type: none"> ▪ Newly occupied structure (no previous electrical service); OR ▪ Renovated structure (no electrical service for 3 months); OR ▪ Has received a building materials sales tax refund • Tax exemption is limited to municipalities that have passed an ordinance to reduce the municipal utility tax (by at least 50%) for eligible EZ businesses • Sales exemption is available for 5 years
Tax Credit Calculation:	<ul style="list-style-type: none"> • 50% or 100% exemption from state sales tax on utilities and the abatement of municipality utility tax (based on local ordinance) <ul style="list-style-type: none"> ▪ If 20% or more of the businesses' employees are residents of an EZ, the business will receive a 100% exemption from sales tax ▪ If less than 20% of the businesses' employees are residents of the EZ, the business will receive a 50% tax exemption
Forms:	<ul style="list-style-type: none"> • Form DR-15JEZ
Copies:	<ul style="list-style-type: none"> • Form DR-15JEZ (after approved by EZDA Coordinator) is returned to the business to submit the original to the Department of Revenue • EDZA mails a copy to the Department of Revenue (see address below) • One copy for EDZA files.
Mailing Instructions:	EDZA mails a copy of Form DR-15JEZ to: Florida Department of Revenue Return Reconciliation 5050 West Tennessee Street Tallahassee, FL 32399-0100
Questions?	Tax Information Services: (850) 488-6800

MIAMI-DADE COUNTY

ADDENDUM

Application for the 50% Exemption on the County's Municipal Tax
on Electrical Use in an Enterprise Zone
Authorized by County Ordinance No. 06-54

Section 8

1. How many permanent full-time employees work in your company? _____
2. What is the average full-time wages paid? _____
3. How many of the permanent full-time employees are Enterprise Zone residents? _____

Section 9

All applications must be submitted with support documentation for the applicable program requirement(s) below:

1. Is your company applying under Section 3 #1? Yes ☐ No ☐
If yes, a letter from Florida Power & Light is needed addressing the criterion.
2. Is your company applying under Section 3 #2? Yes ☐ No ☐
If yes, please provide a letter from Florida Power & Light addressing the criterion.
3. Is your company applying under Section 3 #3? Yes ☐ No ☐
If yes, please provide a copy of the Department of Revenue letter.

Section 10

I hereby affirm under penalty of perjury that all of the above statements and those on pages 1 and 2 of the application are true and correct.

Signature of eligible Business (Owner, Partner,
or Principal Corporate Officer)

Date

Sworn to and subscribed before me this _____ day of _____, _____.



Application for the Exemption of Electrical Energy Used in an Enterprise Zone

DR-15JEZ
R. 08/09
Rule 12A-1.097
Florida Administrative Code
Effective 06/10

Section 1

Name of business	Date of application
Business location address	Federal Employer Identification Number (FEIN) or Social Security Number (SSN)*
City State ZIP	Sales tax certificate number
Business mailing address	Telephone number
City State ZIP	Provide the identification number of the enterprise zone where the business is located, as assigned by the Office of the Governor, Office of Tourism, Trade and Economic Development, pursuant to section 290.0065, F.S.
<input type="checkbox"/> Check this box if the business qualifies as a small business as defined by section 288.703(1), Florida Statutes (F.S).	

Section 2

Utility company name	Your exemption from tax of electrical energy used in an enterprise zone is _____%. See Section 6 to calculate the percentage of exemption.
Utility company address	
City State ZIP	

Section 3

The electrical energy is to be first initiated _____ for use by the applicant business at a fixed location which: (check one)

Month Day Year

☐ 1. Is a new initially occupied structure that has not been previously provided or furnished electrical service (other than that used solely for construction purposes).

☐ 2. Is a newly occupied existing, remodeled, renovated, or rehabilitated structure to which electrical service has not been provided or furnished in the three (3) preceding billing periods (other than that used solely for the purpose of remodeling, renovation, or rehabilitation of the structure).

☐ 3. Has been granted a refund on building materials, pursuant to s. 212.08(5)(g), Florida Statutes, (see Rule 12A-1.107, Florida Administrative Code, governing building materials used in the rehabilitation of real property located in an enterprise zone.)

Section 4

Permanent, full-time employees (enterprise zone residents)

Name	Address	City, State, ZIP	SSN*	Enterprise Zone ID No.

(If necessary, attach a separate sheet listing name, address, city, state, ZIP, social security number and the identifying number assigned pursuant to s. 290.0065, Florida Statutes, to the enterprise zone in which the permanent, full-time employee resides.)

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Section 5

Permanent, full-time employees (non-enterprise zone residents)

Name	Address	City, State, ZIP	SSN

(If necessary, attach a separate sheet listing name, address, city, state, ZIP, and social security number of each permanent, full-time employee not residing in an enterprise zone.)

Section 6

Calculation of 20% requirement

1. Total number of employees from Section 4: _____
2. Total number of employees from Sections 4 and 5: _____
3. Percentage of permanent, full-time employees residing in enterprise zones (divide Line 1 by Line 2, enter here): _____

- If Line 3 is less than 20%, the exemption from tax of electrical energy used in an enterprise zone is 50%.
- If Line 3 is 20% or greater, the exemption from tax of electrical energy used in an enterprise zone is 100%.
- Enter 50% or 100%, whichever is applicable, on the appropriate line of Section 2 of this form.

Section 7

I hereby affirm under penalty of perjury that all of the above statements are true and correct.

Signature of eligible business (owner, partner, or principal corporate officer)

Date

Sworn to and subscribed before me this _____ day of _____, _____.

Signature of enterprise zone coordinator

This form must be signed by the enterprise zone coordinator before mailing to:

**Account Management
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0100**

**JOBS TAX CREDIT
CORPORATE INCOME TAX
FORM F-1156Z (CERTIFICATE OF ELIGIBILITY FOR CORPORATE INCOME TAX)
FORM F-1156ZN (GENERAL INSTRUCTIONS)
(s. 212.181, F.S.)**

Business Eligibility:	<ul style="list-style-type: none"> • Corporation must be located within an Enterprise Zone • Business must not be taking E.Z. Jobs Tax Credit against sales tax
Employee Eligibility:	<ul style="list-style-type: none"> • Must reside and work in a Florida Enterprise Zone. • A new job must be created before the business earns a tax credit. • Welfare Transition Program participants may reside anywhere, but must work within a zone • Must work an average of 36 hours per week (no part-time employees). • Must be employed for a minimum of three consecutive months. • New employee cannot be an Owner, Partner, or Stockholder. • Employees leased from an employee leasing company (Chapter 468) must continuously be leased to an employer for more than 6 months. • Previous employees must not have been employed by the hiring business in the preceding 12 months. • Tax credits shall be allowed for up to 24 months per new employee. • Unused tax credit may be carried forward for up to 5 years
Calculations:	<ul style="list-style-type: none"> • Number of permanent, full-time employees (Zone residents) <u>DIVIDED BY</u> Total number of permanent, full-time employees • If this percentage is less than 20% the tax credit will be 20% of monthly wages paid to new employee. • If this percentage is 20% or more the tax credit will be 30% of monthly wages paid to new employee.
Processing Time:	<ul style="list-style-type: none"> • EDZA has 10 business days to process and certify form F-1156Z • Form F-1156Z (when approved by EZDA Coordinator) is given to business who will attach original to Form 1120 when submitting their corporate return and mail to the Department of Revenue (see address below)
Copies:	<ul style="list-style-type: none"> • EDZA mails a copy to the Department of Revenue (see address below) • One copy for EDZA files.
Mailing Instructions:	EDZA mails a copy of Form DR-1156Z to: Florida Department of Revenue Return Reconciliation 5050 West Tennessee Street Tallahassee, FL 32399-0100
Questions?	Tax Information Services: (850) 488-6800

**Enterprise Zone Eligibility Checklist
Jobs Tax Credit for Corporate Income Tax**

- 1. Is the business located within an Enterprise Zone?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 2. Does the business pay Florida Corporate Income Tax?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 3. Does the business earn more than \$25,000 a year?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 4. Has the business increased the number of full-time jobs from the date 12 months prior to the date of application?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 5. Does the new employee(s) work an average of at least 36 hours per week each month?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 6. Do any of the new employee(s) live within an Enterprise Zone?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 7. Has the employee(s) been employed for at least three consecutive months?**
Yes – Continue to next question.
No – Stop, you are ineligible for this program.
- 8. Is the business taking the E.Z. Jobs Tax Credit against sales and use tax?**
Yes – Stop, you are ineligible for this program.
No – See below.

If you answered YES to questions 1-7 and NO to question 8, complete form F-1156Z.

Upon completion of form F-1156Z, please submit to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1st Street, 12th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845.



Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit

DR-15ZCN
R. 06/08

Rule 12A-1.097
Florida Administrative Code
Effective 09/09

To be eligible for the enterprise zone jobs credit against sales and use tax, employees are required to work an average of at least 36 hours per week each month. The credit is available to businesses that have increased the number of **full-time** jobs from the date 12 months prior to the date of application.

The credit is computed as 20 percent of the actual monthly wages paid to eligible employees after a **new full-time** job is created, or 30 percent of the monthly wages paid if the business is located in a rural enterprise zone. If at least 20 percent of the full-time permanent employees of the business are residents of an enterprise zone, the credit is 30 percent of the actual monthly wages paid, or 45 percent of the actual monthly wages paid if the business is located in a rural enterprise zone.

The phrase "*new job has been created*" means that the total number of full-time jobs in an enterprise zone has increased from the date 12 months prior to the date of application, as demonstrated to the Department by a business located in the enterprise zone.

The enterprise zone jobs credit against sales and use tax is allowed for up to 24 consecutive months beginning with the first tax return due after approval. Please refer to Taxpayer Information Publication (TIP) #01A01-06, #02A01-07, and #06ADM-02, which can be found on our Internet site at www.myflorida.com/dor.

Certain enterprise zone jobs tax credits, refunds, and distributions are considered state financial assistance. State financial assistance is subject to the auditing and reporting requirements of:

- The Florida Single Audit Act, section 215.97, Florida Statutes (F.S.)
- Applicable rules of the Executive Office of the Governor, Chapters 27D-1 and 3A-5.
- Rules of the Auditor General, Chapter 10.550 (local government entities) and Chapter 10.650 (nonprofit and for-profit organizations).

For more information refer to TIP #02ADM-02, which can be found on our Internet site at www.myflorida.com/dor.

All approved enterprise zone jobs tax credits must be taken on Line 16 of your *Sales and Use Tax Return* (Form DR-15). If you have been using Form DR-15EZ, contact the Department.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Reference: Section 212.096, F.S.



Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax

F-1156Z
R. 01/10

Rule 12C-1.051
Florida Administrative Code
Effective 06/10

Attach this form to the *Florida Corporate Income/Franchise and Emergency Excise Tax Return* (Form F-1120).

For calendar year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> or other taxable year beginning <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> and ending <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
Name (as shown on your tax return)	Federal Employer Identification Number (FEIN) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Business location address	Enterprise zone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
City State ZIP	Area code and telephone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Mailing address of business	<input type="checkbox"/> Check here if business is a "small business" as defined by section 288.703(1), Florida Statutes. See Instructions for definition.
City State ZIP	

PART I DEMONSTRATION OF NEW JOBS CREATED		
(1) Enter the number of permanent, full-time jobs on the date of application.	(1)	
(2) Enter the number of permanent, full-time jobs on the date 12 months prior to the date of application.	(2)	
(3) Subtract Line 2 from Line 1. If Line 3 is zero or less, stop here . The business is not eligible for this enterprise zone jobs credit.	(3)	

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select Privacy Notice for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Schedules A through F. Complete the schedule(s) that apply to your business. Attach the relevant schedules in the formats shown below. See instructions for explanations of schedules and qualifications for credits.

Schedule A - 20% Credit		Business in Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Enterprise Zone Number	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (20% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule B - 30% Credit		Business in Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Enterprise Zone Number	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (30% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule C - 30% Credit		Business in Rural Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Rural County Name	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (30% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule D - 45% Credit		Business in Rural Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Rural County Name	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (45% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule E - 40% to 44% Credit		Business in Enterprise Zone – Employees in Welfare Transition Program							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Credit % (40, 41, 42, 43, or 44) See Instructions	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (40% to 44% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule F Permanent, Full-Time Employees (Enterprise Zone Residents)		
Name	SSN	Enterprise zone ID number
Address	City	State, ZIP

Subschedule F Computation of the Allowable Credit		
(1) Enter the number of permanent, full-time employees residing in an enterprise zone. Total must agree with Schedule F.	(1)	
(2) Enter the number of permanent, full-time employees.	(2)	
(3) Divide Line (1) by Line (2) and enter result here. Line (3) must be 20% or more to claim the increased credit on Schedule B or D.	(3)	

PART II TAX LIABILITY LIMITATION AND COMPUTATION OF CREDIT. (SEE INSTRUCTIONS)		
1. Enter amount of total tax due from Form F-1120, Page 1, Line 11.	1.	
2. Enter the amount of certain other credits against the tax from Form F-1120, Schedule V.		
a. Florida Health Maintenance Organization Credits	2a.	
b. Capital Investment Credit	2b.	
	Total other credits	2.
3. Tax liability limitation (Line 1 minus Line 2).	3.	
4. Total credit allowable this year (Schedules A, B, C, D, and E, Column J).	4.	
5. Unused credit carryover from prior year (see instructions).	5.	
6. Total credit available for this year (sum of Line 4 and Line 5).	6.	
7. Enterprise zone jobs credit allowed this year (Enter smaller of Line 3 or Line 6). Enter this amount on Form F-1120, Schedule V (Credits against the tax).	7.	
8. Unused credit carried forward to next year (Line 6 minus Line 7. If negative amount, enter zero).	8.	

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature of business owner

I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature of enterprise zone coordinator



Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax

F-1156ZN
R. 01/10

Rule 12C-1.051
Florida Administrative Code
Effective 06/10

General Instructions

Who must file? Every business claiming the enterprise zone jobs credit **for employees** must complete and attach Form F-1156Z, and all applicable schedules, to its corporate tax return for each tax year it claims the credit.

When may a business take the credit? This credit is not available if the business claims its enterprise zone jobs credit against sales tax.

Who may qualify for the credit? Corporations that are subject to the Florida Corporate Income Tax Code, increase the number of full-time jobs in an enterprise zone, and employ qualified new employees are eligible for the credit. A "new employee" must fit in one of the following categories:

- Is a resident of a Florida enterprise zone and works in a Florida enterprise zone for a qualified business located in a Florida enterprise zone. Welfare transition program participants do not have to live in an enterprise zone to be eligible, but must meet all other eligibility criteria.
- Is a resident of a rural county in Florida, and works in a Florida rural enterprise zone for a qualified business located in a Florida rural enterprise zone.
- Is a leased employee who is a resident of a Florida enterprise zone or a rural county in Florida, and works in a Florida enterprise zone or Florida rural enterprise zone for a qualified business located in a Florida enterprise zone or Florida rural enterprise zone. Qualified leased employees must have worked for an eligible business for an average of at least 36 hours a week for more than six (6) months and meet all other credit eligibility criteria.

Part-time employees are not eligible for the credit. New employees must not have worked for the taxpayer within the previous 12 months.

The credit is calculated on the actual wages paid during the taxable year which are subject to unemployment tax and is based on monthly wages paid to each new employee for up to 24 consecutive months.

The State of Florida defines a "small business" in section (s.) 288.703(1), Florida Statutes (F.S.), as an independently owned and operated business employing 200 or fewer permanent full-time employees and whose total net worth is \$5 million or less, or any firm based in this state which has a Small Business Administration 8(a) certification.

The enterprise zone jobs credit is state financial assistance subject to the auditing and reporting requirements of the Florida Single Audit Act, under s. 215.97, F.S. Tax Information Publication (TIP) 05ADM-01 provides more details. You can find this TIP on the Department's Internet site.

Specific Instructions

Part I. Demonstration of New Jobs Created

Complete Part I to determine if the business is eligible to claim the enterprise zone jobs credit against corporate income tax.

Line 1. Enter the number of permanent, full-time jobs on the date of application. Employees in these jobs must have worked at least three months and average at least 36 hours a week.

Line 2. Enter the number of permanent, full-time jobs on the date 12 months before the date of application. Employees holding jobs included in this calculation must have worked at least three months and have averaged at least 36 hours a week.

Line 3. Subtract the amount on Line 2 from the amount on Line 1 and enter the result on Line 3. If the amount on Line 3 is zero or less, the corporation is not eligible to claim the credit.

Explanation of Credits and Schedules

Business in Enterprise Zone - 20 Percent Credit (Use Schedule A)

To qualify, the business must be located in a Florida enterprise zone and new employees must live in a Florida enterprise zone.

Business in Enterprise Zone 30 Percent Credit (Use Schedule B)

To qualify, the business must be located in an enterprise zone, new employees must live in an enterprise zone, **and** 20 percent of **all full-time employees** must live in an enterprise zone. Use Subschedule F to decide if the business meets this 20 percent test.

Business in Rural Enterprise Zone 30 Percent Credit (Use Schedule C)

To qualify, the business must be located in a Florida rural enterprise zone and new employees must live in a Florida rural county.

Business in Rural Enterprise Zone 45 Percent Credit (Use Schedule D)

To qualify, the business must be located in a rural enterprise zone, new employees must live in a rural county, **and** 20 percent of **all full-time employees** must live in a rural enterprise zone. Use Subschedule F to decide if the business meets this 20 percent test.

Business in Enterprise Zone and Employees in Welfare Transition Program 40 to 44 Percent Credit (Use Schedule E)

To qualify, the business must be located in a Florida enterprise zone and new employees must be welfare transition program participants.

Instructions for Completing Form F-1156Z

You should calculate the credit as follows:

- 40 percent of the monthly wages paid if the hourly rate is \$4 above the hourly federal minimum wage rate.
- 41 percent if the hourly rate is \$5 above the hourly federal minimum wage rate.
- 42 percent if the hourly rate is \$6 above the hourly federal minimum wage rate.
- 43 percent if the hourly rate is \$7 above the hourly federal minimum wage rate.
- 44 percent if the hourly rate is \$8 above the hourly federal minimum wage rate.

Preparation of Schedules A through E

Form F-1156Z contains formats for Schedules A through E. Use these formats to create a list of employees for each applicable job credit. Complete the correct credit computation schedule to determine the credit for each new employee. Attach the schedules to your Form F-1156Z.

Instructions for completing Columns A through J

Column A. Enter the name and place of residence of each new employee for whom you are claiming credit. The place of residence must be the employee's home address on the date shown in Column E.

Column B. Enter the social security number (SSN) of the new employee. Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Column C. Place a check mark in this column if the employee is a leased employee.

Column D. If applicable, enter the enterprise zone number or name of the rural county in which the new employee lives. Exception: Schedule E. Column D is used to show the credit percentage taken.

Column E. Enter the date the new employee began employment with the business.

Column F. Enter the last day of business of the tax year for which you claim credit. If the employee is no longer employed on that date, enter the last day of the last calendar month you employed the employee.

Column G. Enter the amount of wages paid to the new employee on which the credit is computed for the taxable year.

Column H. Enter the number of months of wages on which the credit is based. Since the credit is computed on wages paid during the taxable year, the period of up to 24 consecutive months over which credit may be allowable may include three calendar years.

Column I. Multiply the Actual Monthly Wages (Column G) by the Total Months (Column H) and enter the result here.

Column J. Multiply the applicable credit by Total Wages (Column I) and enter the result here.

Preparation of Schedule F. If claiming the credit on Schedule B or Schedule D, complete Schedule F and its subschedule, and attach a list of all other permanent, full-time employees.

Subschedule F. Computation of Allowable Credit

Line 1. Enter the total number of permanent, full-time employees who live in an enterprise zone or rural enterprise zone. These employees must have worked at least three months and average at least 36 hours a week.

Line 2. Enter the total number of permanent, full-time employees who have worked at least three months and have averaged at least 36 hours a week.

Line 3. Divide Line 1 by Line 2 and enter the result.

Part II. Tax Liability Limitation and Computation of Credit

Line 1. The amount of credit on Line 1, which was computed on wages paid to new employees during the taxable year, must be applied against and limited to the corporate income or franchise tax liability for the taxable year. Therefore, enter on this line the total tax due from Form F-1120 (Florida Corporate Income Tax Return), Page 1, Line 11.

Line 2. The amount of credit allowed is limited to the total corporate income or franchise tax due after certain credits are applied. Enter on Lines 2(a) and 2(b) the appropriate amounts of other credits as listed on Form F-1120, Schedule V (Credits against the tax). Instructions for Form F-1120 explain the calculations of these other credits.

Line 3. The tax liability limitation is the total tax due on Line 1 minus the sum of the credits on Line 2.

Line 4. Enter the total credit claimed based on the actual monthly wages paid to eligible new employees during this taxable year from Part I - Schedules A, B, C, D, and E, Column J.

Line 5. You may carry forward the unused portion of the total enterprise zone jobs credit from taxable years ended after July 1, 1995, to the next succeeding taxable year.

Line 6. The total credit available (before application of the tax liability limitation) is the sum of the credit for the current taxable year (Line 4) plus the unused credit (if any) carried forward from the immediately preceding year (Line 5).

Line 7. Enter the lesser of Line 3 (Tax liability limitation) or Line 6 (Total credit available) as the allowable credit used this taxable year.

Line 8. Enter any unused credit available to be used in the next succeeding taxable year (Line 6 minus Line 7).

**PROPERTY TAX CREDIT
CORPORATE INCOME TAX
FORM F-1158Z (ENTERPRISE ZONE PROPERTY TAX CREDIT)
FORM DR-456 (NOTICE OF NEW, REBUILT, OR EXPANDED PROPERTY)
(s. 220.182, F.S.)**

Business Eligibility:	<ul style="list-style-type: none"> • Corporation must be located within an Enterprise Zone • The corporation must be located within an Enterprise Zone • Firms must earn more than \$5,000 to take advantage of the credit. • New businesses must establish 5 or more new jobs. • Expanding businesses must establish 5 or more new jobs. • Rebuilding businesses must have suffered damage in an “emergency” as defined in 14.022, F.S., or declared under s. 252.36, F.S.
Tax Credit Criteria	<ul style="list-style-type: none"> • <u>New Businesses:</u> Tax credit will be based on the amount of ad valorem taxes paid. • <u>Expanding Businesses:</u> Tax credit will be based on the additional ad valorem taxes paid from the assessments on additional real or tangible personal property acquired for the expansion project. • <u>Rebuilding Businesses:</u> Tax credit will be based on the ad valorem taxes paid from the assessments on property replaced or restored.
Calculations:	<ul style="list-style-type: none"> • If 20% or more of the full-time employees are enterprise zone residents the maximum of \$50,000 annual credit per eligible location can be claimed for 5 years; • If less than 20% the credit is limited to \$25,000 annually per eligible location for five years. • Any unused portion of the credit can be carried forward for 5 years
Filing Date:	<ul style="list-style-type: none"> • Form DR-456 must be filed with the Miami-Dade County Property Appraiser no later than April 1st of the year in which the real property is first subject to assessment.
Processing Time:	<ul style="list-style-type: none"> • EDZA has 10 business days to process and certify form F-1156Z • Form F-1158Z (when approved by EZDA Coordinator) is given to business who will attach original to Form 1120 when submitting their corporate return and mail to the Department of Revenue (see address below)
Copies:	<ul style="list-style-type: none"> • EDZA mails a copy to the Department of Revenue (see address below) • One copy for EDZA files.
Mailing Instructions:	EDZA mails a copy of Form DR-456 and 1158Z to: Florida Department of Revenue Return Reconciliation 5050 West Tennessee Street Tallahassee, FL 32399-0100
Questions?	Tax Information Services: (850) 488-6800



Instructions for Form F-1158Z Enterprise Zone Property Tax Credit

F-1158ZN
R. 01/09

Rule 12C-1.051
Florida Administrative Code
Effective 01/09

General Instructions

Who must file? Every taxpayer claiming an enterprise zone property tax credit must file by performing the following steps. First, complete Form F-1158Z and attach it to the tax return for each year you claim the credit. Second, attach to your tax return a copy of Form DR-456, *Notice of New, Rebuilt or Expanded Property*, filed with the property appraiser. Lastly, attach copies of the certified receipts for the ad valorem taxes paid.

When may a business take the credit? The credit is available to a new business the year in which ad valorem taxes are first levied against the business. The credit is available to an expanded or rebuilt business the year in which ad valorem taxes are first levied on real or tangible personal property acquired for expansion or rebuilding.

What are the filing requirements? To be eligible for the credit a new, expanded, or rebuilt business must file Form DR-456 with the property appraiser of the county where the business is located or will be located no later than April 1 of the year in which new or other real or tangible personal property is subject to ad valorem assessment.

The enterprise zone property tax credit is state financial assistance subject to the auditing and reporting requirements of the Florida Single Audit Act, under section (s.) 215.97, Florida Statutes (F.S.). Tax Information Publication (TIP) 02ADM-02 provides more details. We have posted this TIP on the Department's Internet site at www.myflorida.com/dor.

Part I. Qualification for credit.

In the following definitions of a new, expanded, or rebuilt business, the term "business" means any business entity approved to do business in Florida subject to the Florida franchise tax on banks and savings associations.

"New business" means any business that operates in an area designated as an enterprise zone on a site clearly separate from any other commercial or industrial operations owned by the same business. It also employs five or more additional full-time employees in Florida.

"Expansion of an existing business" means any business located in an area designated as an enterprise zone that expands by or through additions to real and tangible personal property and employs five or more additional full-time employees in Florida.

"Rebuilding of an existing business" means any business located in an area designated as an enterprise zone that replaces or restores real or tangible personal property destroyed or damaged in an "emergency" in the enterprise zone.

An "emergency" means widespread or severe damage, injury, or loss of life or property occurring and proclaimed under s. 14.022, F.S., or declared under s. 252.36, F.S.

"Enterprise zone" means an area in Florida designated under s. 290.0055 or s. 370.28, F.S., as an area suitable for such purposes.

Credit Limitations

When filing for credit as a new, expanded, or rebuilt business, the maximum amount of credit allowable each year under this program must not exceed \$25,000. However, if 20 percent or more of the permanent full-time employees of the business are residents of an enterprise zone, the maximum credit must not exceed \$50,000.

The business must have at least 5 more full time employees than it had in the preceding year to qualify for the initial credit. This employment requirement must be maintained for each year the credit is claimed.

Part II. Credit allowable for ad valorem taxes.

For a new business, you should calculate the credit annually on the ad valorem taxes paid in Florida during the taxable year on new real property and new tangible personal property acquired.

For the expansion of an existing business, you must calculate the credit annually on the **additional ad valorem taxes paid** in Florida during the taxable year resulting from assessments on additional real and tangible personal property acquired to facilitate such expansion. For the rebuilding of an existing business, you must calculate the credit annually on the ad valorem taxes paid in Florida during the taxable year resulting from assessments on property replaced or restored.

“Ad valorem taxes paid” means 96 percent of property taxes levied for operating purposes and must not include interest, penalties or discounts forgone. **Levies for debt service are not included in the credit calculation because this calculation is limited to levies for operating purposes only.** In addition, for purposes of the credit, “ad valorem taxes paid” means the tax paid on new or added real and tangible personal property acquired to set up a new business and to facilitate a business expansion. “Ad valorem taxes paid” also means the tax paid on new or added real and tangible personal property acquired to rebuild or restore a destroyed or damaged business, including pollution and waste control facilities or any other part of it. This may include one or more buildings or other structures, machinery, fixtures, and equipment.

Lines 5 and 6. Enter the date of payment and the taxes paid on Line 5 for real property and on Line 6 for tangible personal property.

Line 7. Enter the total ad valorem taxes paid (Line 5 plus Line 6) on this line.

Part III. Unused credit carryover from prior tax years.

If you do not fully use the credit granted in any one year, you may carry the unused amount forward for a period not to exceed five years. You may use the credit carryover in a later year when the limitation exceeds the credit for such year.

Line 8. Complete the table to determine the balance of unused credit carryover available this year from each of the five immediately preceding tax years in order of time. In entering the years the unused credit carryovers were created, start with oldest year. In applying unused credit carryovers for several years, you should apply the unused credit carryover from the oldest year first.

Line 9. Enter the total amount of unused credit carryover available this tax year which is the sum of the amounts in 8(d).

Part IV. Tax liability and tax year limitation.

Line 10. The credit must be applied against the corporate income or franchise tax liability for the taxable year. Therefore, enter on this line the total tax due amount from Form F-1120, Page 1, Line 11.

Line 11. The amount of credit allowable is limited to the total corporate income or franchise tax due after certain credits are applied. Therefore, enter on Lines 11(a) through 11(d) the amounts claimed for the specified credits from Form F-1120, Schedule V. Enter the total other credits against the tax [sum of Lines 11(a) through 11(d)].

Line 12. The tax liability limit on the amount of credit allowable is the total tax due on Line 10 minus the total other credits against the tax on Line 11.

Part V. Enterprise zone property tax credit for this year.

Lines 13 and 14. The total amount of credit available this year is the sum of the credit allowable for ad valorem taxes paid this year on Line 7 and the amount of unused credit carryover available this year on Line 9.

Line 15. The enterprise zone property tax credit that you can claim this year is the lesser of the total amount of credit available this year (from Line 14) or the limit on the amount of credit that you may claim this year (from Line 12). Enter this amount on Form F-1120, Schedule I, Page 3, Line 8.



Enterprise Zone Property Tax Credit

F-1158Z
R. 01/09

Rule 12C-1.051
Florida Administrative Code
Effective 01/09

Attach to
Form F-1120

For Calendar Year _____
or

Other taxable year beginning _____, _____, and ending _____, _____.

Name (As shown on your F-1120 Corporate Income Tax Return)	Federal Employer Identification Number (FEIN)	Enterprise Zone Identifying Numbers For Each Location (attach list)
Address of Location (attach separate list for each location)		<input type="checkbox"/> Business is a "small business" as defined by section (s.) 288.703(1), Florida Statutes (F.S.)

Part I. Qualification for credit (see instructions).

1. () New business located in an enterprise zone.
Total number of full-time employees employed:
 - (a) Throughout the current tax year for which the credit is claimed. 1. (a) _____
 - (b) Throughout the tax year preceding the tax year that the credit was initially granted. (b) _____
 - (c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b). (c) _____
 - (d) To qualify for the credit, Line (c) must be five or more.
2. () Expansion of an existing business in an enterprise zone.
Total number of full-time employees employed:
 - (a) Throughout the current tax year for which the credit is claimed. 2. (a) _____
 - (b) Throughout the tax year preceding the tax year that the credit was initially granted. (b) _____
 - (c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b). (c) _____
 - (d) To qualify for the credit, Line (c) must be five or more.
3. () Rebuilding of an existing business located in an enterprise zone.
4. () (a) Number of full-time permanent employees who are residents of an enterprise zone (attach listing). 4. (a) _____
(b) Total number of full-time permanent employees. (b) _____
(c) Divide Line (a) by Line (b) and enter here to determine whether the business meets the 20% criteria. (c) _____

Part II. Credit allowable for ad valorem taxes paid this year (see instructions).

Enter below the amount of ad valorem taxes paid this year. Attach copies of the validated receipts for the ad valorem taxes paid this year (see instructions).

	Ad Valorem Tax on:	Date of Payment	Ad Valorem Tax Paid (see instructions)
5.	Real Property		\$
6.	Tangible Personal Property		
7.	Total (add Lines 5 and 6)		\$

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements; and to the best of my knowledge and belief it is true, correct, and complete.

_____	_____	_____
Date	Signature of Officer	Title

I declare that I have examined this form including accompanying schedules and statements; and to the best of my knowledge and belief it is true, correct, and complete.

_____	_____	_____
Date	Signature of Enterprise Zone Coordinator	Title

Part III. Unused credit carryover from prior tax years (see instructions).

8. Enter below the amount of unused credit carryover from each of the five preceding tax years in order of time (see instructions).

(a) Tax year the unused credit was created.	(b) Amount of the unused credit.	(c) Amount applied in intervening tax years.	(d) Balance of unused credit available this year.
	\$	\$	\$
9. Total amount of unused credit carryover available this tax year.			\$

Part IV. Tax liability and tax year limitation (see instructions).

10. Enter amount of total tax due from Form F -1120, Page 1, Line 11. 10. \$ _____
11. Enter the following credits from Form F-1120, Schedule V:
- (a) Florida health maintenance organization credit. (a) \$ _____
- (b) Capital investment tax credit. (b) \$ _____
- (c) Enterprise zone jobs credit. (c) \$ _____
- (d) Community contribution tax credit. (d) \$ _____
- Total other credits against the tax [add Lines (a) through (d)]. 11. \$ _____
12. Tax liability limitation (subtract Line 11 from Line 10). 12. \$ _____

Part V. Enterprise zone property tax credit for this year (see instructions).

13. (a) Credit allowable for ad valorem taxes paid this year from Line 7. (a) \$ _____
(Limited to \$25,000 or \$50,000.)
(b) Unused credit carryover available from prior tax years from Line 9. (b) \$ _____
14. Total amount of credit available this year [total of Lines 13(a) and 13(b)]. 14. \$ _____
15. Enterprise zone property tax credit (lesser of Line 14 or Line 12).
Enter amount on Form F-1120, Schedule V. 15. \$ _____

THE COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

The Community Contribution Tax Credit Program (CCTCP) provides for financial incentives (50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons.

The tax credit is easy for a business to retrieve. Business located anywhere in Florida that make donations to approved community development projects may receive a tax credit equal to 50% of the value of the donation. Businesses may take the credit on Florida corporate income tax, insurance premium tax, or as a refund against sales tax (for businesses registered to collect and remit sales tax with the Department of Revenue).

Before making the donation, please be sure it will qualify. A list of eligible organizations is available from the Florida Department of Economic Opportunity (DEO). To receive approval, a business donating to an eligible sponsor need only submit a tax credit application with DEO. In order to claim the tax credit, simply attach proof of the approved donation when you file your state tax return. In order to claim a sales tax refund, submit an Application for a Sales Tax Refund.

Non-profit organizations and units of state and local governments may apply to become eligible sponsors and solicit donations under the program. Eligibility requirements for an Approved Sponsor are on the following page.

This summary is based on Florida Statutes (sections 212.08 (5)(q), 220.183 and 624.5105). Readers are advised to consult these references for additional details.

For Further Information, Please Contact

Burt C. Von Hoff

Executive Office of the Governor
Florida Department of Economic Opportunity
107 East Madison Street; MSC 160
Tallahassee, Florida 32399

(Phone) 850-717-8518

Email: burt.vonhoff@deo.myflorida.com

Website: www.floridaenterprisezone.com

HOW TO BECOME AN APPROVED SPONSOR

To qualify as a Sponsor, your organization is required to meet the following criteria

- Be one of the Following:

Community Action Program

Non-profit community-based development organization providing community development projects, housing for low-income households, or increasing entrepreneurial and job development opportunities for low-income persons

Neighborhood Housing Services Corporation

Local Housing Authority

Community Redevelopment Agency

Historic Preservation District Agency or Organization

Regional Workforce Board (formerly Private Industry Council)

Direct-Support Organization (DSO)

Enterprise Zone Development Agency

Unit of Local Government

Unit of State Government

- Sponsor a project to provide, construct, improve, or substantially rehabilitate housing, commercial, industrial, or public facilities, or to promote entrepreneurial or job development opportunities for low-income persons in an area designated as a Florida Enterprise Zone or Front Porch Community (Following page)

Or

- Sponsor a project to increase access to high-speed broadband capability in rural communities with Enterprise Zones. (Including projects that result in improvements to communication assets that are owned by a business).

Housing Projects for Low-Income Persons

- A project designed to provide, construct or rehabilitate housing for low-income persons does not have to be located within an Enterprise Zone or a Front Porch Community

FLORIDA ENTERPRISE ZONES*

AREAS LOCATED WITHIN THESE CITIES OR COUNTIES HAVE ENTERPRISE ZONES:

Bradenton	Glades County	Oak Hill
Brooksville/Hernando County	Gulf County	Okeechobee County
Calhoun County	Hamilton County	Orange County
Broward County	Hardee County	Pahokee
Century	Hendry County	Palm Beach County
Clearwater	Highlands County	Palmetto / Manatee County
Cocoa	Hillsborough County	Pensacola
Crestview / Okaloosa County	Holmes County	Putnam County
Daytona Beach	Immokalee (Collier County)	St. Marks
DeFuniak Springs	Indian River County / Vero Beach	St. Petersburg
DeSoto County	Jackson County	Sarasota
Escambia County	Jacksonville	Sumter County
Everglades City	Kissimmee / Osceola County	Tallahassee / Leon County
Ft. Myers / Lee County	Lake Apopka	Tampa
Franklin County	Liberty County	Wakulla County
Freeport	Madison County	Walton County
Gadsden County	Miami-Dade County	Washington County
Gainesville		

FRONT PORCH COMMUNITIES *

Bartow	Jacksonville: Sherwood Forest	Sarasota: Newton
Bradenton	Miami: Riverside Community	St. Petersburg
Daytona Beach	Ocala	Sylvania Heights
Ft. Lauderdale	Opa-Locka / North Dade County	Tallahassee
Gainesville	Orlando	Tampa
Gifford	Pensacola	West Palm Beach
Immokalee	Sanford: Goldsboro	

* A project designed to provide, construct or rehabilitate housing for low-income persons does not have to be located within an Enterprise Zone or a Front Porch Community.

TO BECOME A SPONSOR, YOUR ORGANIZATION MUST SUBMIT A PROPOSAL TO THE FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) WITH THE FOLLOWING INFORMATION:

- A copy of the organization's Articles of Incorporation, By-laws, or other documentation establishing eligibility as a sponsor
- A project narrative describing the eligible activity and listing the type(s) of contributions to be sought and their intended use.
- Documentation that the project is located in an Enterprise Zone or a Front Porch Community (not required if agency is providing housing for low-income persons)
- A resolution from the local government (where the project is located) stating that the project is consistent with local plans and regulations (including comprehensive plans)

Once agency has received written approval from DEO, you may begin accepting eligible contributions. Project approval expires on June 30 of each year. A sponsor must be recertified for each subsequent year to continue to be eligible to accept contributions.

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT **FORM 8E-17TCA#01 (revised 07/2006)**

INSTRUCTIONS

WHO MUST FILE: Business firms must submit this application for approval in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (p), 220.183 or 624.5105, F.S.

WHEN TO FILE: This application may be filed at any time when tax credits are available. However, contributions made prior to the approval of the project will not qualify for the tax credit or sales tax refund. Pursuant to legislative revisions, tax credit applications will be accumulated for the first 10-business days of the fiscal year (July 1 – July 15) prior to processing them. If requests for tax credits exceed the tax credit allocation during the first 10-business days of the fiscal year, tax credit applications will be approved on a pro rata basis. There will be \$10.5 million tax credits for projects that provide homeownership opportunities for low-income households and \$3.5 million tax credits for all other projects.

SIGNATURE AND MAILING: This application must be signed by an authorized official of the firm making the donation and an authorized official from the sponsor acknowledging receipt of the contribution. Also attach the following: a copy of the check; itemized invoice; or deed, appraisal and “Real Property Donation Affidavit”; proof that the donation was received (see Item 7 below); and a copy of OTTED’s sponsor approval letter (or recertification letter). Submit the original form and attachments to the:

**EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001.**

CLAIMING A TAX CREDIT: You will receive an OTTED donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit. Attach the a copy of OTTED’S donation approval letter when filing your Corporate Income Tax Return (Form F-1120) or Insurance Premium Tax Return (Form DR-908) with the Florida Department of Revenue

CLAIMING A SALES TAX REFUND: You will receive an OTTED donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit or a sales tax refund. Attach a copy of OTTED’S donation approval letter when filing for a Sales Tax Refund (Form DR-26S) with the Florida Department of Revenue. Only one application for a Sales Tax Refund may be submitted within a 12-month period. If the application for a sales tax refund exceeds the sales tax remitted in the previous 12 months, the balance may be claimed as a refund against sales tax remitted in each of the three years subsequent to the application date.

ONE TAX LIMITATION: A business is limited to taking a tax credit/refund against one tax.

HOW TO COMPLETE THE APPLICATION FORM:

SECTION 1: Section 1 is to be completed by the business or individual that made the contribution.

- Item 1: Indicate the exact name of the donor.
- Item 2: Indicate the donor’s Federal Employer Identification Number or Social Security Number.
- Item 3: Indicate the address where correspondence regarding this application should be directed.
- Item 4: Provide the firm’s telephone and fax numbers.
- Item 5: Indicate the name of the sponsoring agency and the sponsor’s project approval number. Attach a copy of the sponsor approval or recertification letter.
- Item 6: Describe the purpose of the contribution by giving a brief explanation of the way in which this contribution will assist the sponsor with their approved project.

(continued)

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

INSTRUCTIONS

(continued)

Item 7: Indicate the type and value of the contribution and provide proof of the donation by attaching one of the following:

(a) Cash Contributions: A photocopy of the check made payable to the approved sponsor; a receipt signed by the sponsor; a letter signed by the sponsor acknowledging receipt of the donation; or a notation in Section 1 Item 7 of the application (next to the amount of the contribution) which indicates that the sponsoring agency's officer has "received", the date, and his or her initials.

(b) Real Estate Contributions: A copy of the deed, an appraiser's report and, if applicable, a "Real Property Donation Affidavit" (a copy of the check and listing of the number of hours that employees or volunteers recruited by the donor volunteered to construct the house via a "Deed of Improvements"); and a letter signed by the sponsor acknowledging receipt of the donation.

(c) Equipment and/or Goods: Copies of the itemized invoices and/or receipts; and a letter signed by the sponsor acknowledging receipt of the donation.

Valuation of goods must be calculated in a manner consistent with US Internal Revenue Service rules. The donor must provide supporting documentation of the fair market value of the claimed donation.

Item 8: Indicate whether or not the donation was made to provide home ownership opportunities for low-income persons.

Item 9: Indicate the business firm's fiscal year for tax purposes for the year in which the donation was made.

Item 10: Indicate the type of tax that you will be taking the credit against (a business may only receive a tax credit or sales tax refund under one tax).

If applying for a Sales Tax Refund, indicate the firm's Sales Tax Registration Number. If the donor is a consolidated filer, please provide your consolidated Sales Tax Registration Number. However, if the donor is not a consolidated filer and has multiple locations in different counties, please provide a list of Sales Tax Registration Numbers to which the credit is to be applied against.

SECTION II: Section II is to be completed by an authorized official of the business who made the donation.

SECTION III: Section III is to be completed by an authorized official of the approved sponsor.

REAL PROPERTY DONATION AFFIDAVIT (via a Deed of Improvements): If the donor is conveying improvements as a charitable contribution via a **Deed of Improvements** the applicant must complete and sign the **Real Property Donation Affidavit**. A copy of the financial donation (check) must be enclosed and a donor is required to provide a minimum of 200 volunteer hours by employees or volunteers to be eligible for a tax credit or a sales tax refund. A listing of the names of employees and volunteers that were recruited by the donor must be made available for verification purposes.

SPECIAL INSTRUCTIONS

It is incumbent upon the sponsor to inform any prospective contributor that the contributing business may not have any financial interest in the sponsor to which the donation is being provided.

If there are any questions by either the sponsor or the contributing business concerning the eligibility, appropriateness, value or timing of the donation, the issue should be raised with the Office of Tourism, Trade and Economic Development (850/487-2568) prior to making the donation. Businesses making non-cash contributions are particularly advised to verify their donations.

EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001
PHONE: 850/487-2568
FAX: 850/487-3014

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT **Via a Deed of Improvements**

INSTRUCTIONS

WHO MUST FILE: In addition to a completed Application For A Community Contribution Tax Credit (Form 8E-17TCA#01; revised 01/2005) a donor must submit a completed Real Property Donation Affidavit and a Deed of Improvements when the donor is conveying improvements as a charitable contribution in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (p), 220.183 or 624.5105, F.S.

SIGNATURE: An authorized corporate officer or a registered dealer of the firm making the donation must sign the Real Property Donation Affidavit and a Deed of Improvements.

FINANCIAL RESOURCES: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the financial resources to convey the improvements. The dollar amount of financial resources that has been provided is required to be listed on the Real Property Donation Affidavit. In addition, a copy of the check is required to be enclosed as verification that the donation of financial resources has been made to the approved sponsor prior to applying for a tax credit or sales tax refund.

EMPLOYEES/VOLUNTEER: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the volunteers to convey the improvements. The total number of employees or volunteers recruited by the donor that provided the necessary labor to convey the improvements is required to be listed on the Real Property Donation Affidavit

200 VOLUNTEER HOURS REQUIREMENT: To be eligible for a tax credit or a sales tax refund when conveying improvements as a charitable contribution via a Deed of Improvements, a donor is required to provide a minimum of 200 volunteer hours (employees or volunteers recruited by the donor). The total number of volunteer hours must be listed on the Real Property Donation Affidavit.

DEED OF IMPROVEMENTS: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution, a completed and notarized Deed of Improvements must be submitted. The Deed of Improvements must identify the improvements that are being conveyed to the approved sponsor and identify the location of the improvements (legal description).

EMPLOYEE/VOLUNTEER SIGN-IN SHEETS: The donor or approved sponsor is required to maintain and provide documentation that the donor has provided the required amount of employee/volunteer hours for the donor to be eligible for a tax credit or a sales tax refund. The donor must provide a listing of the names of the volunteers and employees that were recruited by the donor. This list must be made available for verification purposes during donation monitoring visits.

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 07/2006)

Under the provisions of sections 212.08 (5) (p), 220.183 and 624.5105, F. S., an application for a tax credit is hereby made. The following information is given in support of this application. Please attach the following to this application:

- (1) A copy of the check, itemized invoice, or deed, appraisal and "Real Property Donation Affidavit".
- (2) Proof that the donation was received (see Instructions, Item 7 on page two).
- (3) A copy of OTTED's sponsor approval or recertification letter.

SECTION I

1. APPLICANT'S NAME: _____
2. F. E. I. N. or S. S. NUMBER: _____
3. ADDRESS: _____

4. PHONE: _____ FAX: _____
5. SPONSOR'S NAME: _____
PROJECT APPROVAL NUMBER: _____
6. PURPOSE OF THE CONTRIBUTION: _____

7.

TYPE OF CONTRIBUTION	VALUE
<input type="checkbox"/> Check	_____
<input type="checkbox"/> Real Estate	_____
<input type="checkbox"/> Goods	_____
<input type="checkbox"/> Other	_____
8. DOES THE PROJECT PROVIDE HOME OWNERSHIP OPPORTUNITIES?
YES: _____; NO: _____
9. BUSINESS TAX YEAR:
FROM _____, _____ TO _____, _____
10. Please indicate the tax that you will be taking the credit against:
☐ Corporate Income Tax; ☐ Insurance Premium Tax; ☐ Sales & Use Tax
STATE SALES TAX REGISTRATION NUMBER (If applicable):
☐ ☐ - ☐ ☐ - ☐ ☐ ☐ ☐ ☐ ☐ - ☐ ☐ / ☐

**COMMUNITY CONTRIBUTION
TAX CREDIT PROGRAM**

REAL PROPERTY DONATION AFFIDAVIT

Via a Deed of Improvements

Application For A Community Contribution Tax Credit
Form 8E-17 TCA#01 (revised 01/2005)

The undersigned (an authorized corporate officer or a registered dealer) hereby acknowledges that the firm _____
(Federal Employer Identification Number: _____) is making a donation of real property to an approved sponsor and is applying for a tax credit or sales tax refund within the Community Contribution Tax Credit Program.

The firm acknowledges that it has executed a Deed of Improvements as a charitable donation and has conveyed unto the grantee all of the improvements, including but not limited to the infrastructure and dwelling, located on the certain property listed within the Deed of Improvements.

The undersigned hereby acknowledges that the firm has provided the financial resources in the amount of \$_____ (copy of check is enclosed) and provided the following number of employees/volunteers _____ who volunteered a total number of hours _____ (a minimum of 200 hours is required) to build this house and to convey these improvements. As a result, the undersigned is thereby eligible to apply for a tax credit or sales tax refund within the Community Contribution Tax Credit Program.

AUTHORIZED SIGNATURE

DATE

PRINTED NAME

PHONE NUMBER

TITLE

FAX NUMBER

PROPOSED SPONSOR PROJECT OUTLINE

Please mail this Project Outline, Checklist and attachments to:

Burt Von Hoff
Executive Office of the Governor
Office of Tourism, Trade and Economic Development
The Capitol; Suite 2001
Tallahassee, Florida 32399-0001
PHONE: 850/487-2568; Fax: 850/487-3014
E-MAIL: "BURT.VONHOFF@MYFLORIDA.COM"

NAME OF AGENCY: _____

NAME OF PROJECT: _____

CONTACT PERSON: _____

TITLE: _____

MAILING ADDRESS: _____

PHONE: _____ FAX: _____

E-MAIL: _____

TYPE OF PROPOSED PROJECT:

_____ Provide, construct, improve or substantially rehabilitate:

_____ Housing;

_____ Homeownership Opportunities;

_____ All Other Housing

_____ Commercial resources and facilities;

_____ Industrial resources and facilities; or

_____ Public resources and facilities.

_____ Improve entrepreneurial & job development opportunities for low-income persons.

_____ Increase access to high-speed broadband capability in rural communities with an
EZ

PROJECT LOCATION:

_____ Florida Enterprise Zone

_____ Front Porch Community

_____ Housing for Low-Income Persons (Enterprise Zone location)

PROJECT PROPOSAL CHECKLIST

I. SPONSOR ELIGIBILITY DOCUMENTATION

The sponsor must submit documentation of eligibility (if available):

a copy of the organization's Articles of Incorporation,

Articles of
Incorporation

a copy of the organization's By-Laws, or

By-Laws

a copy of Division of Corporation's Registration Certificate, or

a copy of the Internal Revenue Service eligibility letter, or

Dept. of State Letter

or other documentation of sponsor eligibility.

These items should include effective dates and all appropriate signatures.

IRS Letter

Other

II. PROJECT NARRATIVE

The sponsor must submit a project narrative (usually 1 – 2 pages, although any length is acceptable) that briefly and clearly:

A. Describes the eligible project;

B. Lists the types of donations sought;

C. Identifies the uses for donations;

D. Estimates the total project cost;

E. Estimates the number of jobs (if applicable); and

F. Estimates the completion date of the project.

III. DOCUMENTATION OF AREA ELIGIBILITY

The sponsor of a "community development" project must submit documentation that the proposed project is located within a state designated Enterprise Zone or Front Porch Community (a letter from an EZDA Coordinator or Front Porch Community Liaison or a map with project location highlighted will be acceptable).

EZDA Letter

Front Porch Letter

Please note: projects designed to provide housing for low-income persons are not required to be located within an Enterprise Zone.

Map

Housing: Not
Applicable

IV. LOCAL GOVERNMENT RESOLUTION

The sponsor must submit a certified copy of a resolution from a local government (where the project is located) stating that the proposed project is “consistent with local plans and regulations (including comprehensive plans)”.

Resolution

ENTERPRISE ZONE AD VALOREM PROPERTY TAX EXEMPTION CHILD CARE FACILITY
FORM DR-418E
(s. 196.095, F.S.)

PART I - TO BE COMPLETED BY APPLICANT

Complete Part I of this form and submit to the Enterprise Zone Development Agency for the enterprise zone in which the child care facility is located.

To be eligible for the exemption, the facility must have been owned and used as a CHILD CARE facility, as defined in section 402.302, Florida Statutes, on January 1 of the year for which exemption is claimed.

This application must be submitted to the Enterprise Zone Development Agency on or before February 1 (suggested date - see Part II for instructions to provide this application to the property appraiser by March 1), of the year for which exemption is claimed. A copy of the CHILD CARE facility's license from the Florida Department of Children and Family Services must be attached to this application.

A copy of this application certified by the Enterprise Zone Development Agency and a copy of your license from the Department of Children and Family Services must be submitted by March 1, to the Property Appraiser's office in the county in which the CHILD CARE facility is located in order to receive the ad valorem property tax exemption.

PART II - TO BE COMPLETED BY ENTERPRISE ZONE DEVELOPMENT AGENCY

Section 196.095(2), F.S., requires a review of this application within 10 working days from receipt of the application. Upon your review, please complete Part II of this form and forward the certification to the applicant. It is the applicant's duty to provide the property appraiser with this form and required attachments for property tax exemption purposes.

STATUTORY AUTHORITY

196.095 Exemption for a licensed child care facility operating in an enterprise zone.

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in an enterprise zone pursuant to chapter 290 is exempt from taxation.

(2) To claim an enterprise zone child care property tax exemption authorized by this section, a child care facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to this section and meets the criteria set out in this section. The governing body or agency shall certify all applications that contain the information required pursuant to this section and meet the criteria set out in this section as eligible to receive an ad valorem tax exemption. The child care center shall be responsible for forwarding all application materials to the governing body or enterprise zone development agency.

(3) The production by the child care facility operator of a current license by the Department of Children and Family Services or local licensing authority and certification by the governing body or enterprise zone where the child care center is located is prima facie evidence that the child care facility owner is entitled to such exemptions.



**ENTERPRISE ZONE AD VALOREM PROPERTY TAX EXEMPTION
CHILD CARE FACILITY
APPLICATION FOR EXEMPTION CERTIFICATION**

DR-418E
N. 12/99

Section 196.095, Florida Statutes

To be filed with the board of commissioners of the enterprise zone development agency for the enterprise zone in which the child care facility is located by February 1 (suggested date - see instructions) of the year for which exemption is claimed.

PART 1. COMPLETED BY APPLICANT

Business name		Date you purchased this location	
		Date you began business at this facility	
Mailing address		Date the facility was licensed (Department of Children and Family Services or local licensing authority under s. 402.308, F.S.)	
		A copy of the current license must be attached to this application:	
Owner or person in charge			Phone
Exact location (legal description and street address) of property for which this application is filed			
I do hereby certify that the above facility is owned by the person listed above and is used as a child care facility as defined in s. 402.302, F.S. Further, I declare under penalties of perjury that I have read the foregoing application for exemption and all information above and any attachments to this application are true and correct as of January 1 of this year.			
_____ Signature		_____ Title	_____ Date

PART 2. COMPLETED BY ENTERPRISE ZONE DEVELOPMENT AGENCY, CERTIFICATION

Agency name		Address	
Phone			
We hereby certify that the child care facility listed above is located and operates in Enterprise Zone # _____, as designated by the Florida Department of Commerce; a copy of the current license issued by the Florida Department of Children and Family Services or local licensing authority was attached to this application; and, therefore, this child care facility meets the eligibility criteria established under section 196.095, F.S.			
_____ Signature		_____ Title	_____ Date

INSTRUCTIONS

DR-418E
N. 12/99
Page 2

PART 1 - TO BE COMPLETED BY APPLICANT

Complete Part 1 of this form and submit to the Enterprise Zone Development Agency for the enterprise zone in which the child care facility is located. To be eligible for the exemption, the facility must have been owned and used as a child care facility, as defined in section 402.302, Florida Statutes, on January 1 of the year for which exemption is claimed. This application must be submitted to the Enterprise Zone Development Agency on or before February 1 (suggested date - see Part 2 for instructions to provide this application to the property appraiser by March 1), of the year for which exemption is claimed. A copy of the child care facility's license from the Florida Department of Children and Family Services must be attached to this application.

A copy of this application certified by the Enterprise Zone Development Agency and a copy of your license from the Department of Children and Family Services must be submitted by March 1, to the Property Appraiser's office in the county in which the child care facility is located in order to receive the ad valorem property tax exemption.

PART 2 - TO BE COMPLETED BY ENTERPRISE ZONE DEVELOPMENT AGENCY

Section 196.095(2), F.S., requires a review of this application within 10 working days from receipt of the application. Upon your review, please complete Part 2 of this form and forward the certification to the applicant. It is the applicant's duty to provide the property appraiser with this form and required attachments for property tax exemption purposes.

STATUTORY AUTHORITY

196.095 Exemption for a licensed child care facility operating in an enterprise zone.

(1) Any real estate used and owned as a child care facility as defined in s. 402.302 which operates in an enterprise zone pursuant to chapter 290 is exempt from taxation.

(2) To claim an enterprise zone child care property tax exemption authorized by this section, a child care facility must file an application under oath with the governing body or enterprise zone development agency having jurisdiction over the enterprise zone where the child care center is located. Within 10 working days after receipt of an application, the governing body or enterprise zone development agency shall review the application to determine if it contains all the information required pursuant to this section and meets the criteria set out in this section. The governing body or agency shall certify all applications that contain the information required pursuant to this section and meet the criteria set out in this section as eligible to receive an ad valorem tax exemption. The child care center shall be responsible for forwarding all application materials to the governing body or enterprise zone development agency.

(3) The production by the child care facility operator of a current license by the Department of Children and Family Services or local licensing authority and certification by the governing body or enterprise zone where the child care center is located is prima facie evidence that the child care facility owner is entitled to such exemptions.