



Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2003

DR-15ZC R. 01/03

- 1. Business Name
2. Owner Name
3. Mailing Address
4. Business Location
5. Business Federal Employer I.D. #
6. Sales Tax Certificate #
7. Enterprise zone identification number assigned pursuant to section 290.0065, Florida Statutes (F.S.) in which above business is located
8. Is this zone designated as a rural enterprise zone, pursuant to s. 290.004 (8) F.S.?
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?
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 6 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?
10. Is this a "small business" as defined in s. 288.703(1), F.S.?
11. Are the new employees, for which the credit is claimed, participants in the Welfare Transition Program (WTP)? If yes, complete Schedule Three attached.
12. Computation of the average 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. Total the number of permanent full-time jobs for each of the 12 months prior to the date of application and divide that number by 12. Enter the result:
c. Subtract the amount on line 12b from the amount on line 12a and enter the result:

Please complete this form in its entirety. Select and complete the appropriate schedule(s) for listing your employee(s). Filing an incomplete application will delay approval. 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.



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

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Effective on or after January 1, 2002, the enterprise zone jobs tax credits against sales and use tax no longer apply to part-time jobs. Employees are required to work an average of at least 36 hours per week each month to be eligible. Effective on or after that date, the enterprise zone jobs tax credits against sales and use tax are available to businesses that have increased the number of **full-time** jobs from the average of the previous 12 months.

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 pursuant to section 212.096, Florida Statutes (F.S.).

The phrase *"new job has been created"* means that the total number of full-time jobs in an enterprise zone has increased from the average of the previous 12 months, as demonstrated to the Department by a business located in the enterprise zone pursuant to s. 212.096 (1)(e), F.S.

For purposes of the enterprise zone jobs tax credits against sales and use tax, the Department shall allow the credit for up to 24 consecutive months, beginning with the first tax return due after approval. Please refer to TIPs #01A01-06 and #02A01-07, which can be found on the Department's Internet site at www.myflorida.com/dor.

Certain enterprise zone jobs tax credits, refunds, and distributions received from the Department's General Tax Administration Program are considered state financial assistance. State financial assistance is subject to the auditing and reporting requirements of:

- The Florida Single Audit Act, s. 215.97, 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 the Department's Internet site at www.myflorida.com/dor.

All approved enterprise zone jobs tax credits must be taken on Line 16 of your 2003 Sales and Use Tax Return (Form DR-15CS).
s. 212.096(2)(b), F.S.

Note: To claim these credits, you must file a standard Form DR-15, Sales and Use Tax Return and complete Line 16. If you have been using Form DR-15EZ (short form), 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 1-800-352-3671 (in Florida only) or 850-488-6800.