

# RURAL ENTERPRISE ZONES

## JOBS TAX CREDIT

### (CORPORATE INCOME TAX)

FORM F-1156Z (Certificate of Eligibility for Corporate Income Tax) (R. 07/06)

FORM F-1156ZN (General Instructions) (R. 07/06)

(s. 220.181, F.S.)

- Business Eligibility: -Corporation must be located within a Rural Enterprise Zone.  
-Business must not be taking Jobs Tax Credits against sales tax.
- Employee Eligibility: -**A new job must be created before the business earns a tax credit.**  
-Must work in an Enterprise Zone and **reside within a “rural county” (s. 288.106 (1)(r), F.S.) or an Enterprise Zone.**  
-Welfare Transition Program participants may reside anywhere, but must work within a zone.  
-Must work at least 36 hours per week (no part-time employees).  
-Must be employed for at least 3 consecutive calendar months.  
-Employees leased from an employee leasing company (Chapter 468) must be continuously 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 credit shall be allowed for up to 24 months per new employee.  
-Unused tax credit may be carried forward up to 5 years.

Tax Credit Calculation:

\* **RURAL EZ's:**

Only permanent, full-time employees who reside within an Enterprise Zone are to be counted in the numerator.

**Number of permanent, full-time employees (Zone residents). \***

Divided by↓

**Total number of permanent, full-time employees**

-If this percentage is less than 20% the tax credit will be 30% of monthly wages paid to new employees.

-If this percentage is 20% or more the tax credit will be 45% of monthly wages paid to new employees.

Processing Time: -EZDA has 10 business days to process and certify Form F-1156Z.

Copies: -F-1156Z (when approved by EZDA Coordinator) is given to business who will attach original to Form F-1120 when submitting their corporate income tax return.  
-EZDA mails one copy to Department of Revenue (see address below).  
-One copy for EZDA files.

Mailing Instructions: -EZDA mails a copy of Form F-1156Z to:  
Florida Department of Revenue  
Return Reconciliation  
5050 West Tennessee Street  
Tallahassee, FL 32399-0100

Questions? Tax Information Services: 850/488-6800