

RURAL ENTERPRISE ZONES

JOBS TAX CREDIT (SALES TAX)

FORM DR-15ZC (R. 06/06)

(Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Sales Tax)

(s. 212.096, F.S.)

- Business Eligibility:
- Must be located within a Rural Enterprise Zone (s. 290.004(8), F.S.).
 - Must collect and remit sales and use tax.
 - Must not be taking E.Z. Jobs Tax Credit against corporate income 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 three consecutive months.
 - New employee cannot be an Owner, Partner, or Stockholder.
 - 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 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.

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 employee.

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

- Processing Time:
- Form must be filed with the DOR within six months of hire date (within 7 months after the employee is leased for leased employees).**
 - Failure to file on time will result in credit being disallowed.
 - EZDA has 10 business days to process and certify the form.
 - Form DR-15CS (Sales and Use Tax Return) must be submitted by 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).

- Copies:
- Form DR-15ZC (when approved by EZDA 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).
 - EZDA mails a copy to the Department of Revenue (see address below).
 - One copy for EZDA files.

- Mailing Instructions:
- EZDA 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