

# 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:
- Must be located within an Enterprise Zone.
  - Must collect and remit sales and use tax.
  - Must not be taking E.Z. Jobs Tax Credit against corporate income tax.
- Employee Eligibility:
- Must reside and work in an Enterprise Zone.
  - A new job must be created before the business earns a tax credit.**
  - Welfare Transition Program Participants may live anywhere, but must work within a zone.
  - Must work an average of at least 36 hours a week (**no part-time employees**).
  - Must be employed for at least 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 credit shall be allowed for up to 24 months per new employee.
  - Tax credit amount cannot be more than amount of sales tax owed.

**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 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:
- 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 20<sup>th</sup> 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



Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective June 7, 2006

DR-15ZC R. 06/06

- 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 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:

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.





