



Florida Enterprise Zone Jobs Credit Application for Corporate Income Tax

F-1156Z
R. 09/13
Rule 12C-1.051
Florida Administrative Code

Attach this form, including the required schedules, to your **Florida Corporate Income/Franchise Tax Return** (Florida Form F-1120).

FOR TAX YEAR 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"/>		
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 (s.) 288.703, Florida Statutes (F. S.). See Instructions for definition.		
City	State			

PART I DEMONSTRATION OF NEW JOBS CREATED

Enter the 12-month period that new jobs were created at a business location within an enterprise zone. See Instructions.

BEGINNING DATE / /
 ENDING DATE / /

(1) Enter the number of permanent, full-time jobs on the ending date.	(1)	
(2) Enter the number of permanent, full-time jobs on the beginning date.	(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 ss. 213.053 and 119.071, F. S., 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 Florida Form F-1120, Page 1, Line 11.	1.	
2. Enter the amount of certain other credits against the tax from Florida 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 Florida 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 read this Application and the facts stated in it are true to the best of my knowledge and belief.

Date

Signature of Business Owner

I certify that this Application contains the information required in subsection 220.181(2), F.S., and meets the criteria established as eligible to receive an enterprise zone jobs credit against Florida corporate income/franchise tax.

Date

Signature of Enterprise Zone Coordinator

To be entitled to an enterprise zone jobs credit the taxpayer must affirmatively demonstrate to the satisfaction of the Florida Department of Revenue that the requirements of section 220.181, F.S., have been met.



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

F-1156ZN
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General Instructions

Who must file? Every business claiming the enterprise zone jobs credit for employees must complete and attach Florida 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 meet all other eligibility criteria.

Employees, including leased employees, must work an average of at least 36 hours per week each month for more than six (6) months to be eligible for the enterprise zone jobs credit.

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 reemployment 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, 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. For more information refer to <http://www.myflorida.com/audgen/pages/flsas/htm> or contact the Auditor General at (850) 488-5534 or by e-mail at flaudgen@aud.state.fl.us.

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.

Enter the beginning date and the ending date of the 12-month period during which the business will demonstrate that new jobs were created at a business location within an enterprise zone. The ending date of the 12-month period must be one of the following:

- The last day of the tax year immediately preceding the date the application is signed by the taxpayer; or
- The date the application is signed by the taxpayer.

Line 1. Enter the number of permanent, full-time jobs on the ending date of the 12-month period during which the business will demonstrate that new jobs were created at a business location within an enterprise zone. 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 beginning date of the 12-month period during which the business will demonstrate that new jobs were created at a business location within an enterprise zone. Employees in these jobs must have worked at least three months and average 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.

Instructions for Completing Florida Form F-1156Z

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.

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

Florida 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 Florida 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. 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 ss. 213.053 and 119.071, F. S., 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 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 Florida 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 Florida Form F-1120, Schedule V (Credits against the tax). Instructions for Florida 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 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).