

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.0188 AND 12C-1.051

12C-1.0188 ~~Community Contribution Tax Credit Enterprise Zone Program.~~

~~(1) Corporate Income Tax — Enterprise Zone Jobs Credit.~~

~~(a) How to Claim the Credit. Section 220.181(2), F.S., requires that an application, which includes the information stated in that subsection, be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(b)1. Forms Required. Taxpayers claiming the Enterprise Zone Jobs Credit for employees hired on or after January 1, 2006, must use Form F-1156Z, Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (incorporated by reference in rule 12C-1.051, F.A.C.), to compute the allowable Enterprise Zone Jobs Credit amount. Form F-1156Z requires the signature of an officer, under oath, duly authorized to sign. The F-1156Z must be certified by the Enterprise Zone Development Agency, attached to a corporate income tax return, and submitted to the Department of Revenue.~~

~~2. A copy of the certified F-1156Z must be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(2) Corporate Income Tax — Enterprise Zone Property Tax Credit.~~

~~(a) How to Claim the Credit.~~

~~1. Notice Required. Section 220.182(4), F.S., requires a notice be filed with the local property appraiser before the Enterprise Zone Property Tax Credit may be claimed. This notice must be on Form DR-456, Notice of New, Rebuilt, or Expanded Property (incorporated by reference in rule 12D-16.002, F.A.C.).~~

~~2. This notice is required to be filed with the property appraiser of the county in which the eligible business property is located, or is to be located, no later than April 1 of the year in which the property is first subject to ad valorem assessment. If this notice is not filed by April 1 of the year in which the eligible property is first subject to~~

assessment, the taxpayer will be precluded from qualifying for the tax credit and would not be allowed to claim the Enterprise Zone Property Tax Credit in later years.

(b)1. The Enterprise Zone Development Agency for the enterprise zone in which the eligible property is located, must certify all applications meeting the criteria set forth in section 220.182, F.S., to be eligible to receive the credit.

2. Taxpayers claiming the Enterprise Zone Property Tax Credit against corporate income tax, must use Form F-1158Z, Enterprise Zone Property Tax Credit (incorporated by reference in rule 12C-1.051, F.A.C.), to apply for, and compute the allowable amount of the credit. The F-1158Z must be certified by the Enterprise Zone Development Agency, attached to a Florida corporate income tax return and submitted to the Department of Revenue. A copy of the certified F-1158Z is to be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.

~~(3) Corporate Income Tax or Insurance Premium Tax — Community Contribution Tax Credit.~~

~~(1)(a) Who May Claim the Credit Against Corporate Income Tax or Insurance Premium Tax.~~

~~(a) Any taxpayer who has received prior approval from the Department of Commerce Economic Opportunity, Division of Strategic Business Development, for a community contribution to any revitalization project undertaken by an eligible sponsor, will be allowed a credit of 50 percent of the contribution. The total annual credit for each taxpayer under this section, applied against the tax due under chapter 220, F.S., for a taxable year, is limited to \$200,000. Additionally, Cecontributions approved for insurance companies who are eligible to take this credit against the insurance premium tax, as provided for in section 624.5105, F.S., are not eligible to receive the credit against the corporate income tax.~~

~~(b) The valuation of the contribution determined by the Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit. In instances where the value is misrepresented to the Department of Commerce Economic Opportunity, the Director of the Department of Revenue has the authority to redetermine the value of the contribution, pursuant to section 220.44, F.S.~~

~~1. through 2. No change.~~

~~(2)(e) Carryover of Community Contributions.~~

~~1. through 2. No change.~~

~~(d) through (f) renumbered (3) through (5) No change.~~

~~(4) The forms referenced in this rule section are available, without cost, by one or more of the following~~

methods: 1) downloading the form from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

~~(5) Questions relating to enterprise zones created on January 1, 2006, should be directed to:~~

~~Department of Economic Opportunity~~

~~Division of Strategic Business Development~~

~~The Capitol~~

~~Tallahassee, Florida 32399-0001.~~

~~Rulemaking Authority 213.06(1), ~~220.182(8)~~, 220.183(4)(~~6~~)(d), 220.51 FS. Law Implemented ~~213.05~~, 213.35, 220.03(1), 220.131, ~~220.181~~, ~~220.182~~, 220.183, 220.44, ~~290.0055~~, ~~290.0065~~, ~~290.009(1)~~ FS. History—New 1-3-96, Amended 8-1-02, 5-1-06, \_\_\_\_\_.~~

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) through (8)	No change.	
(9)(a) F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10)	06/10
(b) F-1156ZN	Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10)	06/10
(10)(a) F-1158Z	Enterprise Zone Property Tax Credit (R. 08/13) <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03605">http://www.flrules.org/Gateway/reference.asp?No=Ref-03605</a>	01/14

(b) F 1158ZN	Instructions for Florida Form F 1158Z Enterprise Zone Property Tax Credit (R. 08/13) <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03606">http://www.flrules.org/Gateway/reference.asp?No=Ref-03606</a>	01/14
(11) through (15) Renumbered (9) through (13) No change.		

*Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, ~~220.181, 220.182~~, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.198, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23,\_\_\_\_\_.*