



# Enterprise Zone Property Tax Credit

**F-1158Z**  
**R. 08/13**  
 Rule 12C-1.051  
 Florida Administrative Code  
 Effective 01/14

**Attach to  
Form F-1120**

For Calendar Year \_\_\_\_\_  
or

Other taxable year beginning \_\_\_\_\_, \_\_\_\_\_, and ending \_\_\_\_\_, \_\_\_\_\_.

Name (As shown on your Florida Form F-1120 Corporate Income Tax Return)	Federal Employer Identification Number (FEIN)	Enterprise Zone Identifying Numbers For Each Location (attach list)
Address of Location (attach separate list for each location)		<input type="checkbox"/> Business is a "small business" as defined by section (s.) 288.703, Florida Statutes (F.S.)

**Part I. Qualification for credit** (see instructions).

1. ( ) New business location within an enterprise zone.
 

Total number of full-time employees employed at the business location: \_\_\_\_\_

  - (a) Throughout the current tax year for which the credit is claimed. 1. (a) \_\_\_\_\_
  - (b) Throughout the tax year preceding the tax year that the credit was initially granted. (b) \_\_\_\_\_
  - (c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b). (c) \_\_\_\_\_
  - (d) To qualify for the credit, Line (c) must be five or more.
  
2. ( ) Expansion of an existing business location within an enterprise zone.
 

Total number of full-time employees employed: \_\_\_\_\_

  - (a) Throughout the current tax year for which the credit is claimed. 2. (a) \_\_\_\_\_
  - (b) Throughout the tax year preceding the tax year that the credit was initially granted. (b) \_\_\_\_\_
  - (c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b). (c) \_\_\_\_\_
  - (d) To qualify for the credit, Line (c) must be five or more.
  
3. ( ) Rebuilding of an existing business located in an enterprise zone. \_\_\_\_\_
  
4. ( ) (a) Number of full-time permanent employees employed at the business location who are residents of an enterprise zone (attach listing). 4. (a) \_\_\_\_\_
  - (b) Total number of full-time permanent employees at the business location. (b) \_\_\_\_\_
  - (c) Divide Line (a) by Line (b) and enter here to determine whether the business meets the 20% criteria. (c) \_\_\_\_\_

**Part II. Credit allowable for ad valorem taxes paid this year** (see instructions).

Enter below the amount of ad valorem taxes paid this year. Attach copies of the validated receipts for the ad valorem taxes paid this year (see instructions).

	Ad Valorem Tax on:	Date of Payment	Ad Valorem Tax Paid (see instructions)
5.	Real Property		\$ _____
6.	Tangible Personal Property		\$ _____
7.	Total (add Lines 5 and 6)		\$ _____

**Part III. Unused credit carryover from prior tax years** (see instructions).

8. Enter below the amount of unused credit carryover from each of the five preceding tax years in order of time (see instructions).

(a) Tax year the unused credit was created.	(b) Amount of the unused credit.	(c) Amount applied in intervening tax years.	(d) Balance of unused credit available this year.
	\$	\$	\$
9. Total amount of unused credit carryover available this tax year.			\$

**Part IV. Tax liability and tax year limitation** (see instructions).

10. Enter amount of total tax due from Florida Form F-1120, Page 1, Line 11. 10. \$ \_\_\_\_\_

11. Enter the following credits from Florida Form F-1120, Schedule V:

- (a) Florida health maintenance organization credit. (a) \$ \_\_\_\_\_
- (b) Capital investment tax credit. (b) \$ \_\_\_\_\_
- (c) Enterprise zone jobs credit. (c) \$ \_\_\_\_\_
- (d) Community contribution tax credit. (d) \$ \_\_\_\_\_

Total other credits against the tax [add Lines (a) through (d)]. 11. \$ \_\_\_\_\_

12. Tax liability limitation (subtract Line 11 from Line 10). 12. \$ \_\_\_\_\_

**Part V. Enterprise zone property tax credit for this year** (see instructions).

- 13. (a) Credit allowable for ad valorem taxes paid this year from Line 7. (a) \$ \_\_\_\_\_  
(Limited to \$25,000 or \$50,000.)
- (b) Unused credit carryover available from prior tax years from Line 9. (b) \$ \_\_\_\_\_

14. Total amount of credit available this year [total of Lines 13(a) and 13(b)]. 14. \$ \_\_\_\_\_

15. Enterprise zone property tax credit (lesser of Line 14 or Line 12).  
Enter amount on Florida Form F-1120, Schedule V. 15. \$ \_\_\_\_\_

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 Officer Title

I certify that this Application contains the information required in section 220.182, F.S., and meets the criteria established as eligible to receive an enterprise zone property tax credit.

\_\_\_\_\_  
Date Signature of Enterprise Zone Coordinator Title

**An enterprise zone property tax credit is authorized upon an affirmative demonstration by the taxpayer to the satisfaction of the Florida Department of Revenue that the requirements of section 220.182, F.S., have been met.**