Enterprise Zone Incentives Eligibility Checklist

**Business Equipment Sales Tax Refund**

1. Is the business located within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

2. Does the equipment purchased have a sales price of at least $5,000 per unit?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

3. Is the equipment being used exclusively in an Enterprise Zone for at least three years?
   a. Yes – See below.
   b. No – Stop, you are ineligible for this program.

If you answered YES to all the questions above, complete form EZ-E.

**Business Materials Sales Tax Refund**

1. Is the business/home located within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

2. Has the same property owner, lessor, or lessee received this sales tax refund on this property in the past?
   a. Yes – Stop, you are ineligible for this program.
   b. No – Continue to next question.

3. Have the building materials been used for a condominium property?
   a. Yes – Stop, you are ineligible for this program.
   b. No – Continue to next question.

4. Is the amount of building materials purchased greater than $8,600?
   a. Yes – See below
   b. No – Stop, you are ineligible for this program.

If you answered YES to questions 1 & 4 and NO to questions 2 & 3, complete form EZ-M.

**Jobs Tax Credit for Sales & Use Tax**

1. Is the business located within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

2. Does the business collect and pay sales and use tax?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

3. Has the business increased the number of full-time jobs 12 months prior to the date of application?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

4. Does the new employee(s) work an average of at least 36 hours per week each month?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

5. Do any of the new employee(s) live within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

6. Has the employee(s) been employed for at least three consecutive months?
   a. Yes – Continue to next question.
   b. No – Stop, you are not eligible for this program.

7. Is the business taking the E.Z. Jobs Tax Credit against Corporate Income Tax?
   a. Yes – Stop, you are not eligible for this program.
   b. No – See below.

If you answered YES to questions 1-6 and NO to question 7, complete form DR-15ZC.
Jobs Tax Credit for Corporate Income Tax

1. Is the business located within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

2. Does the business pay Florida Corporate Income Tax?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

3. Does the business earn more than $25,000 a year?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

4. Has the business increased the number of full-time jobs from the date 12 months prior to the date of application?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

5. Does the new employee(s) work an average of at least 36 hours per week each month?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

6. Do any of the new employee(s) live within an Enterprise Zone?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

7. Has the employee(s) been employed for at least three consecutive months?
   a. Yes – Continue to next question.
   b. No – Stop, you are ineligible for this program.

8. Is the business taking the E.Z. Jobs Tax Credit against sales and use tax?
   a. Yes – Stop, you are ineligible for this program.
   b. No – See below.

If you answered YES to questions 1-7 and NO to question 8, complete form F-1156Z.

Applications are available on the Florida Enterprise Zone website:

Submit completed forms to the Enterprise Zone Administrator:

Enterprise Zone Administrator
Regulatory and Economic Resources
111 NW 1st Street, 12th Floor
Miami, FL 33128

For questions please contact Helen Rodriguez at (305) 375-2845

For additional information visit our website at: http://www.miamidade.gov/business/enterprise-zones.asp