FLORIDA
DEPARTMENT OF REVENUE

Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit

DR-15ZCN
R. 06/08

Rule 12A-1.097
Florida Administrative Code
Effective 09/09

To be eligible for the enterprise zone jobs credit against sales and use tax, employees are required to work an average of at least 36 hours per week each month. The credit is available to businesses that have increased the number of **full-time** jobs from the date 12 months prior to the date of application.

The credit is computed as 20 percent of the actual monthly wages paid to eligible employees after a **new full-time** job is created, or 30 percent of the monthly wages paid if the business is located in a rural enterprise zone. If at least 20 percent of the full-time permanent employees of the business are residents of an enterprise zone, the credit is 30 percent of the actual monthly wages paid, or 45 percent of the actual monthly wages paid if the business is located in a rural enterprise zone.

The phrase *"new job has been created"* means that the total number of full-time jobs in an enterprise zone has increased from the date 12 months prior to the date of application, as demonstrated to the Department by a business located in the enterprise zone.

The enterprise zone jobs credit against sales and use tax is allowed for up to 24 consecutive months beginning with the first tax return due after approval. Please refer to Taxpayer Information Publication (TIP) #01A01-06, #02A01-07, and #06ADM-02, which can be found on our Internet site at **www.myflorida.com/dor**.

Certain enterprise zone jobs tax credits, refunds, and distributions are considered state financial assistance. State financial assistance is subject to the auditing and reporting requirements of:

- The Florida Single Audit Act, section 215.97, Florida Statutes (F.S.)
- Applicable rules of the Executive Office of the Governor, Chapters 27D-1 and 3A-5.
- Rules of the Auditor General, Chapter 10.550 (local government entities) and Chapter 10.650 (nonprofit and for-profit organizations).

For more information refer to TIP #02ADM-02, which can be found on our Internet site at **www.myflorida.com/dor**.

All approved enterprise zone jobs tax credits must be taken on Line 16 of your *Sales and Use Tax Return* (Form DR-15). If you have been using Form DR-15EZ, contact the Department.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Reference: Section 212.096, F.S.