

FLORIDA ENTERPRISE ZONE PROGRAM

BUILDING MATERIALS SALES TAX REFUND

APPLICATION FOR ELIGIBILITY

(Based on s. 212.08 (5) (g), F.S.)

Date of Application: _____

Taxpayer Name: _____

Mailing Address: _____

Property Address: _____

Assessment Roll Parcel Number: _____

Florida Enterprise Zone Number: EZ-_____

Description of Improvements: _____

Building Permit Number: _____

Attach a copy of actual building permit with inspection dates.

Building Inspector Name: _____

Phone: _____ FAX: _____

Attach a certificate from building inspector that improvements are substantially completed.

Date of certificate stating that improvements are substantially completed: _____

Date when rehabilitated property is first subject to assessment: _____

IMPROVEMENTS

- **Attach a copy of each invoice listing sales tax paid for all eligible building materials.**
- **If applicable, attach a sworn statement from the licensed contractor(s) stating all materials submitted were used on the project and that the sales tax has been paid.**

A separate sheet may be used if necessary to account for all building materials.

Building Materials	Sales Price	State Sales Tax Paid (6%)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Sales Price of Building Materials: \$ _____ Total State Sales Tax: \$ _____

x 97%

Amount of Sales Tax Eligible for Refund \$ _____
(subject to limitation in Section III)

If invoices are not available, please complete the following:

Assessed value after rehabilitation: (1) _____ Assessment Date: _____

Assessed value before rehabilitation:(2) _____ Assessment Date: _____

Attach documentation of assessed values: before and after rehabilitation.

Calculation of Sales Tax Refund: Difference between line (1) and line (2)= _____ x 40%= _____

_____ x 6% = _____ x 97%= _____ Amount of Sales Tax Refund.

Amount of sales tax refund is subject to maximum amount of sales tax refund
Please see Calculation of Percentage of Employees on next page.

Is the business a small business as defined by s. 288.703(1), F.S.? ____ yes ____ no
Please note: This question is for statistical purposes and does not impact the sales tax refund request.

REQUESTING A SALES TAX REFUND IN EXCESS OF \$5,000.00

This section is to be completed if the business is applying for a sales tax refund exceeding \$5,000.00.

If applying for a sales tax refund in excess of \$5,000.00, please complete Schedules A and B that are attached. The attachments must include the signature of the taxpayer as well as the Enterprise Zone Coordinator who certified the Enterprise Zone location of the applicant.

SCHEDULE A: TOTAL NUMBER OF PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

SCHEDULE B: PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENTS)

CALCULATION OF PERCENTAGE OF EMPLOYEES:

1. Total number of employees from Schedule A: _____
2. Total number of employees from Schedules A and B: _____
3. Percentage of permanent, full-time employees residing in enterprise zones (divide Line 1 by Line 2, enter result): _____

MAXIMUM AMOUNT OF SALES TAX REFUND

If Line 3 is less than 20%, the maximum amount of tax refund is \$5,000.

If Line 3 is 20% or greater, the maximum amount of tax refund is \$10,000.

TAXPAYER SIGNATURE

I hereby certify that I have examined statements contained on this form, and to the best of my knowledge and belief they are true, correct and complete.

SIGNATURE OF TAXPAYER

DATE

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE

PHONE NUMBER OF EZDA

FAX NUMBER OF EZDA

Original forms must reach the Florida Department of Revenue within:

- **6 months of the date of certificate that the improvements are substantially completed or**
- **by September 1st after the rehabilitated property is first subject to assessment for improvements to real property completed on or after July 1, 2005.**

Taxpayer is required to send:

- a completed Form EZ-M (with required attachments) along with
- a completed Form DR-26S: Application for Tax Refund to:

**Florida Department of Revenue
Refunds Sub-Process
Post Office Box 6490
Tallahassee, Florida 32314-6490
850/488-8937**

EZDA retains one copy of this form for EZDA files

