

# 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 November 1st after the rehabilitated property is first subject to assessment for the improvements.**

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



