



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

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HAWAII ENTERPRISE ZONES (EZ) PARTNERSHIP END-OF-YEAR REPORT FORM FOR BUSINESSES

This End-of-Year report form (Form EZ2) is for your most recently completed full or partial tax year of participation in the EZ Partnership. It includes two sections you should complete and submit to your county EZ coordinator by the dates indicated below:

- A. GROSS REVENUE AND HIRING INFORMATION (Please submit within 30 days after the end of your tax year if possible. Later submissions are acceptable as long as you allow sufficient time for processing prior to your tax filing deadline or prior to any deadline for amending past tax returns).**
- B. TAX AND PAYROLL INFORMATION (Please submit within 30 days after filing your state income and excise tax returns for the full or partial tax year for which you wish to claim EZ tax benefits).**

The gross revenue and hiring information requested in Section A will be used to determine if your business has qualified for EZ tax benefits for the full or partial tax year for which you wish to claim EZ benefits. Please submit this information within 30 days after the end of your tax year if possible so you can be notified if you have met the EZ hiring and other requirements well in advance of your general excise and state income tax filing deadlines.

If you qualify for EZ tax benefits, you will be sent a certification form that you should keep. Copies of the certification form should be attached to your general excise and state income tax forms when they are filed. (Note: You will also need to include State of Hawaii Tax Department Form N-756 with your state income tax return.) If you do not qualify, you will also be notified and you will be required to pay all taxes due when you file.

The tax and payroll information requested in Section B will help us track the value of the EZ tax benefits from year to year. All of the information you provide will remain confidential. You should submit your tax and payroll information to your county EZ coordinator within 30 days after filing your tax returns if possible, but you may submit it sooner if you prefer and you have all the requested information.

A person authorized to act on behalf of the business should sign each section. Also please make copies of each section for your files before they are submitted.

QUESTIONS? You can call the State Enterprise Zones Coordinator at (808) 586-2593, or the County Enterprise Zone Coordinators at the numbers listed on the following page.

HAWAII STATE AND COUNTY ENTERPRISE ZONES COORDINATORS CONTACT INFORMATION

State of Hawaii Michelle Muraoka
Enterprise Zone Coordinator
Department of Business, Economic Development and Tourism (DBEDT)
State of Hawaii
P.O. Box 2359
Honolulu, Hawaii 96804
Phone: (808) 586-2593 Fax: (808) 586-2589
E-mail: mmuraoka@dbedt.hawaii.gov

Hawaii County Jane Horike
Department of Research and Development
County of Hawaii
25 Aupuni Street, Room 109
Hilo, Hawaii 96720
Phone: (808) 961-8496 Fax: (808) 935-1205
E-mail: jhorike@co.hawaii.hi.us

Kauai County Beth Tokioka, Director
Office of Economic Development
County of Kauai
4444 Rice Street, Suite 200
Lihue, Hawaii 96766
Phone: (808) 241-6390 Fax: (808) 241-6399
E-mail: btokioka@kauai.gov

Maui County Lynn A.S. Araki-Regan, Economic Development Coordinator
County of Maui
2200 Main Street, Suite 305
Wailuku-Maui, Hawaii 96793
Phone: (808) 270-7710 Fax: (808) 270-7995
E-mail: lynn.araki-regan@mauicounty.gov

Oahu County Paul Kobata
CBED Section: Office of Special Projects
Dept. of Community Services, City and County of Honolulu
715 S. King Street, Suite 311
Honolulu, Hawaii 96813
Phone: (808) 592-2293 Fax: (808) 592-2292
E-mail: pkobata@co.honolulu.hi.us

BUSINESS NAME _____

SECTION A: For full or partial tax year beginning _____ and ending _____ (date) _____ (date)

GROSS REVENUE INFORMATION:

To determine if you satisfied the gross revenue requirement, please complete the following calculations. Both A.2 and A.3 below must be at least 50% in order to qualify for EZ tax benefits. Both the EZ general excise tax exemption and the EZ income tax credits apply only to taxes due on gross revenues from EZ-eligible transactions within a zone. Also, if you are applying for EZ benefits for a partial tax year, only revenues from those months during which your EZ establishment was eligible to participate in the EZ program should be used.

4% GENERAL EXCISE TAX RATE:

A. 1 \$ _____ Total gross revenues from all transactions, both inside and outside the zone, attributed to your EZ establishment during the full or partial tax year for which you wish to qualify for EZ tax benefits.

A. 2 _____ % Percentage of A.1 from transactions recorded inside the zone.

A. 3 _____ % Percentage of A.1 from EZ-eligible transactions inside the zone.

0.5% GENERAL EXCISE TAX RATE:

A. 4 \$ _____ Total gross revenues from all transactions, both inside and outside the zone, attributed to your EZ establishment during the full or partial tax year for which you wish to qualify for EZ tax benefits.

A. 5 _____ % Percentage of A.1 from transactions recorded inside the zone.

A. 6 _____ % Percentage of A.1 from EZ-eligible transactions inside the zone.

HIRING INFORMATION:

To determine if you satisfied the hiring requirements, please provide the following information.

A. 7 _____ Average number of full-time employees at your EZ establishment. (Add the number of full-time employees during each pay period and divide by the number of pay periods during the full or partial tax year for which you wish to qualify for EZ tax benefits.) Full-time = 20 hours or more weekly.

CONTRACTOR EXEMPTION FROM GENERAL EXCISE TAX:

A. 8 If any licensed contractor(s) as defined in Chapter 444 of the Hawaii Revised Statutes-- did construction or major renovation/repair work at your EZ site during the time period covered by this report, and the contractor(s) claimed the EZ contractor exemption from general excise tax for that work, please list the total amount paid by your firm for EZ-eligible contracting work at your EZ site during the time period covered by this report. \$ _____

A. 9 Please describe the type and dollar value (if any) of any county EZ incentives you claimed during the full or partial tax year covered by this report. (Please list "none" if appropriate.)

SECTION A OF THE END-OF-YEAR REPORT SHOULD BE SIGNED AND DATED BELOW BY A PERSON AUTHORIZED TO ACT ON BEHALF OF THE BUSINESS. IF POSSIBLE, PLEASE SUBMIT WITHIN 30 DAYS AFTER THE END OF THE FULL OR PARTIAL TAX YEAR COVERED BY THIS REPORT.

BUSINESS NAME _____

MAILING ADDRESS _____

NAME (please print) _____

SIGNATURE _____ TITLE: _____

DATE _____

PHONE _____ FAX _____

EMAIL ADDRESS _____

FOR OFFICIAL USE ONLY

COUNTY: DATE RECEIVED _____

DBEDT: APPROVED _____ DISAPPROVED _____ DATE _____

BUSINESS NAME _____

SECTION B: For full or partial tax year beginning _____ and ending _____ (date)

TAX AND PAYROLL INFORMATION

NOTE: When providing the information requested below, leave "All Hawaii Operations" blank if your EZ establishment is your only operation in Hawaii. Also leave blank any questions that request information for a year during which your EZ establishment and/or other Hawaii operations did not exist.

B. 1 Total value of EZ exemption from general excise tax on EZ-eligible revenues for the time period covered by this report. \$ _____

B. 2 Unemployment Insurance premiums paid during the full or partial tax year for the time period covered by this report.

EZ Establishment \$ _____ All Hawaii Operations \$ _____

B. 3 Total value of EZ income tax credits claimed for time period covered by this report.

\$ _____

B. 4 Real property taxes paid as Owner, Lessee, or Tenant on property located in the Enterprise Zone during the time period covered by this report.

\$ _____

B. 5 Average monthly payroll during the time period covered by this report.

EZ Establishment \$ _____ All Hawaii Operations \$ _____

SECTION B OF THE END-OF-YEAR REPORT SHOULD BE SIGNED BELOW BEFORE SUBMITTAL BY A PERSON AUTHORIZED TO ACT ON BEHALF OF THE BUSINESS. PLEASE SUBMIT THIS SECTION WITHIN 30 DAYS AFTER YOU FILE YOUR STATE GENERAL EXCISE TAX AND INCOME TAX FORMS FOR THE TIME PERIOD COVERED BY THIS REPORT.

FOR OFFICIAL USE ONLY

COUNTY: DATE RECEIVED _____

DBEDT: DATE RECEIVED _____

BUSINESS NAME _____

MAILING ADDRESS _____

NAME (please print) _____

SIGNATURE _____ TITLE: _____

DATE _____

PHONE _____ FAX _____

EMAIL ADDRESS _____