



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

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Enterprise Zones
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Telephone: (808) 586-2593
Fax: (808) 586-2589

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

This is the End-of-Year report form (Form EZ2). It includes two sections, A and B that need to be completed and submitted to your county EZ coordinator by the dates indicated below:

SECTION 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).

SECTION 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).

NEW CHANGES beginning 7/1/2008 for ag producers or processors.

- 1) You may include sales from value-added agricultural products to calculate line A.5. This will count towards *certification only*. You still *owe GET* on the value-added agricultural retail sales.
- 2) You may include leased employees in your count if they were employed with you for at least a year prior to the end of the reporting period.
- 3) In the event of a force majeure, (natural disaster) please notify us immediately or within 30 days. You may still be eligible to receive EZ benefits during this period.
- 4) For businesses classified as "existing" the hiring requirements have changed. An increase of staff by 10% by the end of the 1st year, and at least 15% in years 4,5,6, and 7.
- 5) In lieu of hiring more workers (line A.6), total gross sales must increase by at least 2%.

If the requirements are met, you will be issued a certification letter. Attach copies of the certification letter 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 and N-756A for corporations with your State income tax return.) Thus, it is important to submit this report prior to your general excise and State income tax filing deadlines. If you do not qualify, you will also be notified and you will be required to pay all taxes due when you file.

All information provided is confidential. You should submit Section B to your county EZ coordinator within 30 days after filing your tax returns.

Only a person authorized to act on behalf of the business is permitted to sign each section.

QUESTIONS? Contact 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
101 Aupuni Street, #1014 C
Hilo, Hawaii 96720
Phone: (808) 961-8496 Fax: 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 Deidre Tegarden, 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: deidre.tegarden@mauicounty.gov

Oahu County Dane Waltjen
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) 592-8630 Fax: (808) 592-2292
E-mail: dwaltjen@co.honolulu.hi.us

Fill this SECTION A if taking advantage of new EZ requirements-2% increase in sales in lieu of hiring more staff

SECTION A:

GROSS REVENUE INFORMATION:

Reminder: 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.

0.5% (Wholesale) GENERAL EXCISE TAX RATE:

	<u>Start of current fiscal year to 7/1/08</u>	<u>From 7/1/08 to end of fiscal year</u>
A.1	\$	\$
	Total gross revenues from all wholesale 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. (Maps are available online)	
A.2	%	%
	Percentage of A.1 from transactions recorded inside the zone.	

4% (Retail) GENERAL EXCISE TAX RATE

	<u>Start of current fiscal year to 7/1/08</u>	<u>From 7/1/08 to end of fiscal year</u>
A.3		\$
	Total gross revenues from all retail 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. (Maps are available online)	
A.4	%	%
	Percentage of A.1 from transactions recorded inside the zone.	
A.5	%	%
	Percentage of A.3 from EZ-eligible transactions including receipts from value-added products made from crops grown within an enterprise zone.	

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RING INFORMATION *please provide:*

	<u>Start of current fiscal year to 7/1/08</u> <u>emps.</u>	<u>From 7/1/08 to end of fiscal year</u> <u>include leased</u>
A.6		
	Average number of full-time employees at your EZ establishment. <i>Total of full-time employees and full-time leased employees (employed for at least 1 year) 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.</i>	

CONTRACTOR EXEMPTION FROM GENERAL EXCISE TAX:

A.7 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. 8 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.)

PLEASE SUBMIT SECTION A 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: _____
(Owner or authorized agent)

DATE _____

PHONE _____ FAX _____

EMAIL ADDRESS _____

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COUNTY:DATE RECEIVED _____ COUNTY:APPROVED _____
(please initial)

Fill this SECTION A if not taking advantage of new EZ requirements-2% increase in sales in lieu of hiring more staff

SECTION A:

GROSS REVENUE INFORMATION:

Reminder: 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.

0.5% (Wholesale) GENERAL EXCISE TAX RATE:

A. 1 \$ _____ Total gross revenues from all wholesale 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. (Maps are available online)

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

4% (Retail) GENERAL EXCISE TAX RATE

FOR RETAIL SALES	A. 3 \$ _____ Total gross revenues from all retail 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. (Maps are available online)
	A. 4 _____ % Percentage of A.3 from transactions recorded inside the zone.
	A. 5 _____ % Percentage of A.3 from EZ-eligible transactions including receipts from value-added products made from crops grown within an enterprise zone.

HIRING INFORMATION:

Please provide the following information.

A. 6 _____ Average number of full-time employees at your EZ establishment.
(Add the number of full-time employees and full-time leased employees (employed for at least 1 year) 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.7 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. 8 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.)

PLEASE SUBMIT SECTION A 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: _____
(Owner or authorized agent)

DATE _____

PHONE _____ FAX _____

EMAIL ADDRESS _____

FOR OFFICIAL USE ONLY

COUNTY:DATE RECEIVED _____ COUNTY:APPROVED _____
(please initial)

BUSINESS NAME _____

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

PLEASE SUBMIT SECTION B WITHIN 30 DAYS AFTER FILING STATE GENERAL EXCISE TAX AND INCOME TAX FORMS FOR THE TIME PERIOD COVERED BY THIS REPORT.

FOR OFFICIAL USE ONLY

COUNTY:DATE RECEIVED _____ COUNTY:APPROVED _____
(please initial)

BUSINESS NAME _____

MAILING ADDRESS _____

NAME (please print) _____

SIGNATURE _____ TITLE: _____
(Owner or authorized agent)

DATE _____

PHONE _____ FAX _____

EMAIL ADDRESS _____