

ENTERPRISE ZONE PROGRAM THE FACTS

The Enterprise Zone (EZ) Program is a JOBS incentive program creating Louisiana Income and/or Franchise Tax job tax credits (JTC) to a business hiring at least 35% of their net new jobs from one of four targeted groups. A business must create permanent **net** new jobs at the EZ site. A business **is not required to be located in an EZ**. Only if the job requirement is met, sales/use tax rebates or a refundable investment tax credit may be available. EZs are areas residents receiving public assistance is high. The Board of Commerce and Industry (Board) approves EZ applications. The Louisiana Economic Development (LED), Business Incentives Services (BIS) administers this Program.

BIS must receive an ADVANCE NOTIFICATION Form and a \$100 fee **PRIOR** to hiring, starting project, receiving purchases, or installing equipment. Any activity prior to the receipt of the Advance Notification by BIS is not eligible. You can file an Advance Notification can be filed on-line at <https://fastlane.louisianaforward.com/Login.aspx>.

ELIGIBILITY

A. Businesses engaged in gaming, churches or residential are **not eligible**.

B. Must create a minimum number of permanent net new jobs at the EZ site and 35% of net new jobs must meet at least **one** of the four Certification Requirements (Requirements). These jobs must be created from Project Start Date. Either:

Increase your current workforce by 10% (minimum of 1) within the first 12 months

OR

Create a minimum of 5 net new jobs within the first 24 months.

The jobs must be filled with:

Louisiana resident, someone living in LA at least 30 consecutive days prior to being hired.

OR

US citizen that becomes domiciled in LA within 60 days after employment

BENEFITS

A. TAX CREDITS

1. A onetime \$2,500 JTC is generated for each certified net new job created. A business with NAICS for aerospace or rubber manufacturer may qualify for a onetime \$5,000 JTC.
2. JTC are used to satisfy LA Income and/or Franchise Tax liabilities. LLC and Subchapter S corporations may pass the JTC to the owners listed on the EZ contract. The credits may be carried forward up to 10 years from the year the JTC were earned.

B. SALES/USE TAX REBATE or INVESTMENT TAX CREDIT

LA Sales/Use Tax paid on materials, furniture, fixtures, machinery and equipment purchased and used exclusively on the EZ site may be rebated. These items must be delivered during the Project Period. The rebate period cannot exceed 30 months. Local sales/use tax is available with an endorsement resolution from the local governing authority.

OR

1.5% Refundable Investment Tax Credit (ITC) can be earned. The ITC is a credit equal to 1.5% of capitalized investment reported on Federal Income Tax **minus** some items and the portion of manufacturing equipment that is

exempt under Sales/Use tax laws. The ITC **may not** be claimed until the Project Completion Report is executed.
Local sales/use tax is not available with the ITC.

APPLICATION PROCEDURES

- A. Advance Notification Form and \$100 fee filed with the BIS PRIOR to Project Start Date.
- B. Application Form and fee must be filed within 90 days after the completion of Project. The Application Fee is a minimum of \$200 and maximum of \$5,000.
- C. Provide a copy Louisiana Department of Revenue Sales/Use Tax Certificate with this project address.
- D. After the Board approval, a 60-month contract is entered into between the Board and the applicant. The Effective Date of your contract is the Begin Date reported on the approved Application.
- E. An Inspection/Audit Affidavit Form must be submitted with a \$100 fee, within six months after completion of project or returned with the signed original contract, whichever is later.
- F. A Project Completion Report (PCR) must be submitted within six months after completion of project or returned with the signed original contract, whichever is later. On the PCR, the company will state if they will seek the Louisiana Sales/Use Tax Rebate, the ITC or neither. No amended or revised PCRs can be filed.

JOB CERTIFICATION - 35% of all jobs generating JTC must meet one of the following:

- A. Residency
 1. If the business is located in an **urban parish**, the employee must live in a LA EZ.

OR

2. If the business is located in a **rural parish and not located in an EZ**, the employee must live in a LA EZ.

OR

3. If the business is located in a **rural parish, and located in an EZ**, the employee may live anywhere in the parish the business is located or in any LA EZ.

OR

4. If the business is located in an **Economic Development Zone (EDZ)**, the employee may live anywhere in the parish the business is located.
- B. Receiving some form of public income assistance may include WIC, FTAP, using Louisiana Workforce Commission (LWC) by listing your jobs and hiring someone registered with LWC, or attended a technical college or community college within the six months prior to being hired.
- C. Lacking basic skills. A person below the 9th grade proficiency in reading, writing, or math.
- D. Unemployable by Traditional Standards. Having no prior work history or job training, having a criminal record, excluding misdemeanors, having a history of being unable to retain employment after gaining it, or being physically challenged.

For additional information contact:

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LED – Business Incentives Services
P.O. Box 94185, Baton Rouge, LA 70804-9185
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Marylyn.Friedkin@la.gov

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Ph: 225.342.5382 Fax: 225.342.0142
Roshonda.Hanible@la.gov

Enterprise Zone Program Timeline

1. Advance Notification

Must be filed **prior** to Project beginning, purchasing or hiring. You will receive an Application Packet with a due date, 90 days after your project Ending Date reported on the Advance Notification. Notify Business Incentives Services (BIs) to revise the Ending Date and your Application Due Date.

2. Endorsement Resolution

For a local sales tax rebate, contact your political subdivision. A copy of the Endorsement Resolution must be received before the Board of Commerce and Industry (Board) approves the Enterprise Zone (EZ) Application. Any local sales taxes for bond indebtedness or for school boards **are not eligible** for rebate. Local sales tax rebate does not apply to the refundable Investment Tax Credit.

3. Disclosure Authorization

Required if a consultant or someone other than a company employee is the contact person.

4. Application

Application is due 90 days after the completion of the Project or spending money. There is a maximum of a 30-month Project period for sales/use taxes rebates.

5. Approval

The Application is processed and presented to the Board.

6. Contract

After Board approval, three blank original Contracts will be mailed, unless Louisiana Department of Revenue (LDR) has issued an Objection.

7. Project Completion Report

Due is due within 6 months of the governor's signature on the EZ contract. You will choose the sales tax or the ITC benefit on this form.

8. Inspection/Audit Affidavit

Inspection/Audit Affidavit is due 6 months after the Contract is executed.

9. State Sales Tax Rebate or Investment Tax Credit

State Sales Tax Rebate **must** be submitted to LDR **within 6 months** after the governor signs the Contract. **Mail Rebate Claim:** LDR, P.O. Box 3863 Baton Rouge, LA 70804-0201, *not to LED*. For sales/use tax information: [http://www.rev.state.la.us/forms/publications/1052\(2_03\).pdf](http://www.rev.state.la.us/forms/publications/1052(2_03).pdf) and for Investment Tax Credit information: [http://revenue.louisiana.gov/forms/taxforms/1039\(9_07\)F.pdf](http://revenue.louisiana.gov/forms/taxforms/1039(9_07)F.pdf).

10. Local Sales Tax Rebate

Contact the local political subdivision for instructions.

11. Employee Certification Report

Employee Certification Report (ECR) is due 6 months after the Contract has been executed or March 1. A Certification Letter is sent after the ECR has been certified. A copy of the Certification Letter must be attached to each Louisiana Income Tax or Franchise Tax Return when the Job Tax Credits are used. The ECR must be filed for the length of the EZ contract (up to 60 months).

For the EZ application packet: http://www.ledlouisiana.com/downloads/EZ_Application_Packet.pdf

For additional information contact: Marylyn Friedkin at Marylyn.Friedkin@la.gov, 225.342.9228 or Roshonda Hanible at Roshonda.Hanible@la.gov, 225.342.5328

For Office Use Only	
Deposit Date	
Deposit #	
Check #	
Check Amt.	
Initials	

Enterprise Zone Program Application

PLEASE TYPE (* Denotes required fields).

*Project # _____

BUSINESS INFORMATION

*Business Name _____ *Year Established in Louisiana _____

*Project Physical Address _____

*City _____ *State LA _____ *Zip Code _____

Business Mailing Address - Same as: Business Physical Address

Business Mailing Address _____

*City _____ *State _____ *Zip Code _____ - _____

*Phone Number _____ Ext _____ Fax Number _____ *Parish Project Is Located _____

*Ownership Type: Corporation Limited Liability General Partnership S-Corporation
 Limited Partnership Non-Profit Organization

*Has another location within the state been closed or lost employment as a result of this project? Yes No
 If **yes**, attach a separate sheet listing the location(s) and number of employees lost at each location.

*Has there been a previous Enterprise Zone contract at this location? Yes No

*A copy of the Louisiana Department of Revenue Sales Tax Certificate showing the Project Address **must** be provided.

BUSINESS IDENTIFICATION INFORMATION

NAICS Code _____ LA Dept of Revenue # _____ Unemployment # _____

GAMING

The Board of Commerce and Industry has adopted rules prohibiting any gaming on the on the site or related to the operation of a business participating in one of the incentive programs.

*Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities? Yes No

If **yes**, attach a detailed explanation, including the name of the entity receiving or applying for the license, the relationship to the applicant if an affiliate, the location, and the type of gaming activities.

PROJECT INFORMATION

*Project Type: Start-up/New Addition Expansion

Description of applicant business _____

*Provide a description of this project. _____

PROJECT DATES AND INFORMATION

*Beginning Date _____ *Ending Date _____

CT _____ BG _____

PRO FORMA ESTIMATES

Year	Net New Annual Permanent Jobs	Gross Payroll for Net New Permanent Jobs
20 ____		\$
20 ____		\$
20 ____		\$
20 ____		\$
20 ____		\$
*Total		

Investments Costs		Number of Jobs		Payroll	
*Building & Material	\$	*Existing Jobs			
*Machinery & Equipment	\$	Number of employees transferred from an affiliate			\$
*Labor & Engineering	\$	*Construction Jobs <small>(Number of workers had a job because of this project.)</small>		*Construction	\$
*Total Investment	\$				

BUSINESS STRUCTURE INFORMATION PRO FORMA

SCHEDULE 1-Legal name, as registered with LA Secretary of State, and LA Dept of Revenue tax identification number for owners using the Job Tax Credits. Do not list the Contract holder. Attach sheets if additional space is needed.

LEGAL NAME	LOUISIANA IDENTIFICATION NUMBER

SCHEDULE 2-Affiliates of the Contract holder that made purchases for this project. (Do not list your construction contractors.)

LEGAL NAME	LOUISIANA IDENTIFICATION NUMBER

SCHEDULE 3-Affiliates of the Contract holder reporting depreciable assets on their federal tax return.

LEGAL NAME	LOUISIANA IDENTIFICATION NUMBER

CONTACT INFORMATION

*Contact Type: Business Consultant If Contact is a consultant, a Disclosure Authorization is required.

*Prefix _____ *First Name _____ MI _____ *Last Name _____

*Contact Person's Company Name _____ *Title _____

*Contact Mailing Address - Same as: Project Physical Address (Enter Mailing Address below if different).

Mailing Address (If different) _____

*City _____ *State _____ *Zip Code _____ - _____

*Phone Number _____ Ext _____ Email Address _____

PRO FORMA – TAXES

*State Sales/Use Tax Paid \$ _____ *Local Sales/Use Tax Paid \$ _____

*Est State Sales/Use Tax Rebate \$ _____ *Est Local Sales/Use Tax Rebate \$ _____

OR

Investment Tax Credit Amount \$ _____

ENTERPRISE ZONE FEES

*Est State Sales/Use Tax Rebate \$ _____ *Estimated Number of Jobs _____

+ *Estimated Local Sales/Use Tax Rebate _____ x *Job Tax Credit (one time) \$2,500 _____

= *Total Estimated Tax Rebate _____ = *Total Estimated Job Tax Credit _____

APPLICATION FEE: \$200 (minimum) --- \$5,000 (maximum)	
Total Estimated Tax Rebate Credit	\$ _____
or	
Investment Tax Credit	\$ _____
+ Total Estimated Job Tax Credit	\$ _____
x Percentage Due (2 / 10 %)	0.002 _____
= Application Fee	\$ _____
<p>Please make checks payable to LED P.O. Box 94185 Baton Rouge, LA 70804-9185.</p>	

CERTIFICATION

The undersigned hereby certifies: That _____ of _____ has
Name and Title Company

examined the information contained in this application and found the information given to be true and correct to the best of their knowledge:

_____, 20 _____

Company Official

Print Company Official Name and Title

Enterprise Zone Program Administrators: Marylyn Friedkin - Phone: 225.342.9228 - Marylyn.Friedkin@la.gov
Roshonda Hanible - Phone: 225.342.5382 - Roshonda.Hanible@la.gov

ENTERPRISE ZONE PROGRAM FEES

ADVANCE NOTIFICATION FEE

\$100 with the Advance Notification Form

APPLICATION FEE

\$200 minimum and \$5,000 maximum per project

ADD Jobs Tax Credits (total number reported in the Pro Forma) and
State Sales/Use Tax Rebates or Investment Tax Credit

MULTIPLY BY .2% (.002)

EQUALS Application Fee

Job Tax Credits

Jobs tax credit is a \$2,500 (one time) credit for each net new job created. A minimum of 35% of all net new jobs **must** be from one of the distressed groups targeted by the Enterprise Zone Program. Use the total of jobs reported on the Pro Forma of the EZ application.

PLUS

State Sales/Use Tax

State sales/use tax eligible for rebate is the 4% paid by the applicant or the contractors on machinery, equipment, and materials used to construct or renovate the applicants facility during the project period.

OR

Refundable Investment Tax Credit

The Refundable Investment Tax Credit (ITC) is a credit equal to 1.5% of capitalized investment (for Federal Income Tax purposes) **minus** cost of land, interest, existing building acquisition costs, and the portion of manufacturing equipment that is exempt under Sales/Use tax laws.

INSPECTION/AUDIT FEE

\$100 with the Inspection/Audit Affidavit Form

Each program requires fees.

Make checks payable to:

Louisiana Economic Development
Business Incentives Services
P. O. Box 94185
Baton Rouge, LA 70804-9185



**Enterprise Zone Program
Disclosure Authorization**

I, _____, of
Name and Title

_____ and as such do hereby appoint
Company

_____ to act as contact(s) in all
Consulting Company

matters pertaining to the Louisiana Economic Development, Enterprise Zone
Program Advance Notification/Project/Contract # _____.

Official Printed Name and Title

Official Signature

_____, 20_____

One form per Project.

Return to: Louisiana Economic Development
Business Incentives Services
P.O. Box 94185
Baton Rouge, LA 70804-9185

ENTERPRISE ZONE PROGRAM EMPLOYEE CERTIFICATION REPORT (ECR) INSTRUCTIONS

Net new jobs for the Enterprise Zone (EZ) Program are calculated **from the “Contract Start Date”** found in Article VI of the EZ Contract. To generate a Jobs Tax Credit (JTC), a minimum of 5 net new jobs must be created within the first 24 months, or the current workforce must be increased by 10% (a minimum of 1) within the first 12 months at the EZ site. The qualifying employee must be a **Louisiana resident**, a person living in LA at least 30 consecutive days prior to being hired or a US citizen that is hired and becomes domiciled within 60 days of hire. A copy of the employee’s LA Drivers License may be requested or other proof showing LA residency. A **minimum of 35%** of the net new jobs creating a JTC must meet **one of the four Certification Requirements** (Requirements) listed. This 35% minimum must be maintained for the length of the contract, maximum of 60 months.

Per the 2000 Census date the urban parishes are Ascension, Bossier, Caddo, East Baton Rouge, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, St. Landry, St. Tammany, Tangipahoa, and Terrebonne.

Certification Requirements

A. Residency – Effective 7/6/2007 an employee can live in any LA EZ. If the applicant is located in a/an:

- **Urban parish, located in an EZ or not**-the employee must reside in any LA EZ. The Census Tract/Block Group (CT/BG) number **must** be provided on the “New Employee List”.
- **Rural parish, in an EZ**-the employee must reside in the parish the company is located or in any LA EZ. The CT/BG number must be provided on the “New Employee List” if living in a different parish.
- **Rural parish, not in an EZ**-the employee must reside in any LA EZ. The CT/BG number must be provided on the “New Employee List”.
- **Economic Development Zone (EDZ)**-the employee must reside in the parish the company is located or in any LA EZ. The CT/BG number must be provided on the “New Employee List” if living in a different parish.

CT/BG numbers may be obtained at

http://factfinder.census.gov/servlet/AGSGeoAddressServlet?_lang=en&_programYear=50&_treeId=420

For the listing of eligible Enterprise Zones for every parish’s:

http://www.ledlouisiana.com/downloads/EZ_Rural_Parish_Data.pdf

B. Public Assistance - must be received within 6 months of being hired

- Louisiana Workforce Commission (LWC)-must list the jobs and fill the jobs with someone registered with LWC. Do not hire the employee, and then send them to LWC.
- Technical College
- Food Stamps
- Welfare Payments

Receiving Unemployment Benefits is **not** public assistance

C. Lacking Basic Skills

Below a 9th grade proficiency in reading, writing, or math. Contact the Adult Education department of a parish school board.

D. Unemployable by Traditional Standards

Having no prior work history or job training, having a criminal record, excluding misdemeanors, having a history of being unable to retain employment after gaining it, or being physically challenged.

No Certification

A net new job created, but does not meet a Requirement. Can be claimed **if** the 35% minimum is maintained.

Full-Time Employees are hired to work at least 35 hours per week and receives company benefits. Only full-time employees are included in the calculation of average employees. Anyone hired to work less than 35 weekly **must** be considered part-time.

Part-Time Employees must work 20 hours for 26 consecutive weeks. Do not include part-time employees in the average calculation. Part-time positions are tracked individually. A schedule providing the **weekly** hours worked for each employee for 26 consecutive weeks must be provided. If the weekly hours worked drops below the required 20 hours, the 26-week period starts over. You cannot average hours.

Each part-time position must be tracked separately. If a part-time employee is hired to replace a position that has already created a JTC or was filled when you started your project, you are not required to report the replacement employee hours because the replacement employee not be a net new position.

LWC Quarterly Report of Wages Paid Form (ES-4) requirements

The following information **must** be reported monthly on an the Average Calculation page using the data from the ES-4, ADP Tax Filing Service, or SUI Summary - Louisiana Sheets for **each month of each quarter** of the contract period:

- Number of full-time employees at the EZ contract site
- Number of part-time employees at the EZ contract site

If the business has more than one location in Louisiana, you MUST provide the listed information for each EZ site:
Your ECR will be returned if this information is not provided.

Include a copy of your ES4 for each reporting period. The ES4 must contain the “Number of covered workers... for the payroll period which includes the 12th of each month.” The number of full-time employees will be used to calculate the average number of full-time employees for the reporting period. **DO NOT** send pages listing the employee names and wages on the ES-4.

ES-4s are required to be filed with the ECR if new jobs were created or not.

Please complete the EMPLOYEE CERTIFICATION REPORT - AVERAGE CALCULATION form for every period.

Base Number of Employees

The number of full-time employees and the number of part-time employees the day prior to the “Contract Start Date”. You **MUST** provide a list showing the name and social security number (the first five digits can be masked) of your Base Number of Employees the day before the “Contract Start Date”.

ECR Due Date

The first ECR is due after you have an executed Contract if you have more than 7 months to average. Each remaining ECR shall be due by **March 1** of the next year. You must file an ECR annually with ES-4s if new jobs were created or not.

Calculating full-time net new jobs

You must use more than 7 months to calculate an average number of jobs.

If a Contract Start Date is prior to July 1

Period 1 (may be less than 12 months, but more than 8 months): The first reporting period on the ECR will be from the “Contract Start Date” to December 31 of the same year.

Using the Averaging Calculation page, calculate the average monthly number of full-time employees at the EZ site from “Contract Start Date” to December. The result will be the *average* number of full-time jobs for Period 1.

Example: Contract Start Date is 4/1/2005, total the number of full-time employees from 4/2005 to 12/ 2005. Divide the sum by 9 months.

Subtract the full-time Base Number from the calculated average for Period 1. The result is the number of net new full-time jobs created for Period 1. This is the number reported on “Total New Employees” row on the ECR Summary for Period 1 and the number of full-time employees reported on the “New Employee List”. Complete the “New Employee List” including the name, physical address (no PO Box), parish of residency, masked social security number, if a LA resident or a US citizen domiciled in LA , full-time or part-time, hire date, and certification requirement for every JTC being requested.

Example: If the company reported 10 “Base Number of Employees” on the ECR Summary and the calculated average number of jobs for Period 1 is 15, and then there were five net new jobs created.

Year 2 is the next calendar year. Using the Average Calculation page for that year, calculate average number of full-time employees and subtracted from the calculated average number of employees for Period 1.

Year 3 is the next calendar year. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 2.

Year 4 is the next calendar year. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 3.

Period 5 is the next calendar year + January, February and March for a total of 60 months. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 4.

If a Contract Start Date is on or after to July 1

Period 1 (will be more than 12 months): The first reporting period on the ECR will be from the “Contract Start Date” to December 31 of the next year.

Using the Average Calculation page for that period, calculate the average number of full-time employees and subtracted from the calculated average number of employees Base Number of Employees. The result is the *average* number of full-time jobs for Period 1.

Example: Contract Start Date is 9/1/2005, total the number of full-time employees from 9/2005 to 12/2006. Divide the sum by 16 months.

This is the number reported on the “Total New Employees” row on the ECR Summary for Period 1 and the number of full-time employees reported on the “New Employee List”. Complete the “New Employee List” for every JTC being requested.

Example: If the company reported 0, “Base Number of Employees” on the ECR Summary, the calculated average number of jobs for the reporting period was 7, and then there were 7 net new jobs created. Information is provided for only 7 employees hired in the period.

Year 2 will be the next calendar year. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 1.

Year 3 will be the next calendar year. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 2.

Year 4 will be the next calendar year. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 3.

Period 5 will be January through August for a total of 60 months. Using the Average Calculation page for that year, calculate the average number of full-time employees and subtracted from the calculated average number of employees for Period 4.

Complete the “New Employee List” annually (for the period or year), for every JTC being requested.

Enter the first period calculations on an original ECR Summary and make a copy for your records. Using the copy, sign and date and mail the “original” signed copy with the ES-4 Reports, the Average Calculation pages and the New Employee List. Each following year, use the original ECR Summary to calculate the current year JTC and make a copy. Sign and date the copy and mail the signed copy with the current ES-4 Reports, the Average Calculation page and the New Employee List for that period.

Calculating part-time net new jobs

Part-time employees **must** work a minimum of 20 hours for 26 consecutive weeks, with **NO** averaging of hours worked. Part-time positions are **tracked individually** (separately from full-time employees). A schedule of the **weekly** hours worked for each part-time employee creating a JTC must be provided. If the weekly number of hours worked drops below the required 20 hours, the 26-week period starts over.

A replacement employee is **not** a new position.

When an employee in a new part-time position meets the 20-hours every week for 26-consecutive weeks, add and label the part-time position on the ECR Summary in the year the 26-week requirement is met. You must provide a schedule of the hours worked by this employee in this new position.

List the part-time employees on the ECR “New Employee List” for every JTC requested.

Notification of JTC

After the ECR is processed, you will receive a Certification Letter showing the number and amount of JTC earned for each period. A copy of the Certification Letter and the dollar amount of the JTC used must be included with your tax returns. **Do not use the JTC until you have received the Certification Letter.**

Decrease in Jobs

After certifying the minimum number JTC, if the calculated average number of jobs decreases, the JTC earned are retained. You will not lose any JTC. When submitting your next ECR, a zero should be entered in the “Total New Employees” row for any year a decrease occurs. Additional JTC can only be generated by exceeding the highest year’s average employment previously certified under this Contract. **Beginning with year 2004, ES4s are required to be filed if new jobs were created or not.**

If you have an active EZ Contract and now submitting another Advance Notification

Your current active EZ Contract will retire the day prior to the “Contract Start Date” of your new EZ Contract. A company cannot have two active contracts. You need to complete an ECR for the first contract through the retirement date. The calculated average number of jobs for the first contract will be the “Base Number of Employees” on the new contract

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**Enterprise Zone Program
EMPLOYEE CERTIFICATION REPORT - AVERAGE CALCULATION**

Contract Number: _____ **Start Date:** _____

Company Name: _____

Reporting Period: From: _____ To: _____

12th of Month	Year	ES4 Total Employees	Employees at this Location	Part Time Positions	Non LA Resident or Domiciled	Net Full Time Employees
January						
February						
March						
April						
May						
June						
July						
August						
September						
October						
November						
December						

**Total Full Time Employees
Number of Months for this Period**

1	Average Full Time Employees for Period	
2	Less: Prior Period Full Time Employees	
	Net Increase of Full Time Employees	
3	Net New Part Time Employees	
	Net Increase	
4	Times 35% (Minimum Certified)	

A. Residency	
B. Public Assistance	
C. Lacking Basic Skills	
D. UTS	
Sub-Total Certified	
No Certification	
Total New Employees	

**AFFIDAVIT OF FINAL COST or INSPECTION / AUDIT AFFIDAVIT
Contract Amendment**

Company Name	Contract Number	Parish Project is located
Check (T) Each Program* Under This Approved Contract Number: <i>(\$100 inspection fee is required for each program)</i> <input type="checkbox"/> Industrial Tax Exemption Program <input type="checkbox"/> Restoration Tax Abatement <input type="checkbox"/> Enterprise Zone Program <input type="checkbox"/> Quality Jobs Program		

BUILDINGS

(Include Labor Cost) – Attach Separate Sheet(s), If Needed

<u>No. of Buildings</u>	<u>General Description and Dimensions of Each Structure</u>	<u>Cost</u>
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TOTAL BUILDING COST \$ _____

EQUIPMENT

List Major Items of Equipment Only and Their Major Component Parts (Include Installation Costs)

<u>Quantity</u>	<u>Description</u>	<u>Cost</u>
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TOTAL EQUIPMENT COST \$ _____
TOTAL BUILDINGS COST \$ _____
LESS: RESTRICTED AMOUNT \$ _____
GRAND TOTAL \$ _____

Contact Person and Title for Plant/Facility Inspection	Phone Number	Complete Location Address For Louisiana Plant/Facility	Plant Phone Number

To the best of my knowledge and belief, all statements contained therein are true and correct.

Company Official's Signature

Company Official's Printed Name & Title

Date

Submit the number of copies for the contract Program:
 3 copies for ITEP contract
 2 copies for EZ contract
 5 copies for RTA contract
with a \$100 fee for each Program checked

Mail To:
 Louisiana Economic Development
 Business Incentives Services
 P.O. Box 94185
 Baton Rouge, LA 70804-9185

1 Total Full Time Employees for the first Period

Divided by number of months from Start Date to Year End or 12 for a year

2 Base number of full time employees

3 Number of net new Part Time employees meeting the 20 hours for 26 weeks requirement

4 Net increase multiplied by 35%

Attach this form to the ES4 or payroll forms that contain the monthly employee count.



**ENTERPRISE ZONE PROGRAM
Project Completion Report
Contract Amendment**

STATE OF LOUISIANA	
Company	Parish Project is located
Complete address of Project	Contract Number

I, _____, hereby certify that I am _____
Company Official Title

of _____, and I hereby certify and verify that the project under the
Company Name

said contract

Began on _____, 20 _____ and was

Completed on _____, 20 _____;

and for the purpose of making the following benefit election. The Company hereby elects to receive the following benefit under the Enterprise Zone Program (Only **one** option can be selected):

- _____ State sale/use tax rebate, local sales tax if applicable
- _____ Refundable 1.5% Investment Tax Credit
- _____ None of the above

By: _____
Official Signature Date Official Printed Name and Title

Approved this _____, 20 _____. By: _____
Board of Commerce and Industry

Kristy G. McKearn
Official Printed Name

Please return 4 originals to: Louisiana Economic Development
 Business Incentives Services
 Post Office Box 94185
 Baton Rouge, Louisiana 70804-9185