

Enterprise Zone Program Timeline

1. Advance Notification

Must be filed **prior** to Project beginning, purchasing or hiring. The Application Packet can be found at http://www.ledlouisiana.com/downloads/EZ_Application_Packet.pdf. The Application due date is 90 days after your project Ending Date reported on the Advance Notification. Notify Business Incentives Services (BIS) to revise the Ending 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 24-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 4 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.revenue.louisiana.gov/forms/publications/1052\(2_03\).pdf](http://www.revenue.louisiana.gov/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

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