

HAWAI'I ENTERPRISE ZONES PROGRAM

BUSINESS PARTICIPATION GUIDELINES

Initial

1. Complete and submit EZ application form to County EZ Coordinator. (*County addresses are listed on back*). The County will verify that your business is EZ-eligible and will then forward your application to the Department of Business, Economic Development and Tourism (DBEDT).
2. DBEDT will notify you if your EZ application is approved. If approved, your 84-month period of eligibility will begin on the first day of the month following your approval date.

Annual

1. Allocate and apportion gross receipts from EZ-eligible activities that take place in the zone throughout each tax year. Eligible activities include: manufacturing; wholesaling; agriculture; aviation and maritime cleaning, repair, and maintenance; telecommunications switching and delivery systems; information technology design and production; medical research, clinical trials, and telemedicine; and/or for-profit training programs in international business management or environmental remediation.
2. Keep track of your number of full-time employees during each pay period throughout each tax year. (*Full-time = 20 or more hours per week per pay period*).
3. DBEDT will send you a brief EZ end-of-year report form at the end of each of your tax years.
4. Complete and submit the end-of-year report form to the County within one month following the end of each tax year. The County will forward the report to DBEDT.
5. DBEDT will review the report to determine if your business has satisfied the EZ hiring and gross receipts requirements. Upon approval, DBEDT will return a certification form to you and the County before your tax-filing deadline.
6. Attach copies of the certification form to your state general excise tax reconciliation form and your state income tax return.
7. Also complete and attach State Tax Department Form 756 (*enterprise zones tax credit*) to the state income tax return.
8. Contact your county EZ coordinator for instructions on how to claim the county's EZ tax benefits, if any.