



ENTERPRISE ZONE ANNUAL REPORT INSTRUCTIONS

Specific Enterprise Zone (EZ) Agreement/Project Status Report (formerly “Section C”)

Feature Added in 2013: If project remains under construction as of 12/31/2013, please check the box under the title of the online form and then enter the 2013 construction wages from the project if the project is located in a municipal corporation or a joint economic development district or zone that imposes an income tax. If the project is in a township, or a municipal corporation that does not levy an income tax, simply enter “No Income Tax” in the box.

NOTE: Information on Questions 1-10 should be based on commitments listed in the agreement.

- Question #1. Identify each business (also referred to as the Enterprise) listed in the agreement (businesses, limited liability corporations, leasing companies, etc.)
- Question #2. Identify the local jurisdictions in which the PROJECT is located
- Question #3:
- Identify the execution date, which is the date the agreement was originally signed.
 - Identify the expiration date, which is the date the exemption is scheduled to end.
 - List every date the agreement was amended.
- Question #4.
- Identify the total number of full-time employment positions and associated annual payroll at the project site at the time the agreement was executed. Report cumulative totals for all parties to the agreement.
 - Identify the total number of full-time employment positions and associated statewide payroll at the time the agreement was executed. Report cumulative totals for all parties to the agreement.
- Question #5.
- If applicable, list all affected Ohio communities and the number of full-time positions relocated from each community and the number relocated to the project site.
 - If applicable, list all affected states and the number of full-time positions relocating from each state to Ohio.
- Question #6. List the number of created and/or retained jobs. This number should agree with the number contained in the executed agreement. Report “0” for retained if no retained commitment was made in the agreement. *Note every agreement must have a commitment to retain or create jobs, or both.

Question #7. Indicate the estimated payroll. The estimated payroll should only be for those positions committed to in the agreement.

Question #8. Identify the number of months the business entity has to create and/or retain jobs per the agreement.

Question #9.

- a. Identify Real Property, which is an investment in acquisition, building improvements, and/or new building construction associated with the project.
- b. Identify the Invested Amount Exempted, which is the amount of real property eligible for exemption as stated in the agreement.
- c. Identify Personal Property, which is an investment in machinery and equipment, furniture and fixtures, and/or inventory purchased associated with the project.
- d. Identify the Invested Amount Exempted, which is the amount of personal property eligible for exemption as stated in the agreement.

Question #10: Identify the real and/or personal property exemption rates and terms as stated in the agreement. If the rate changes over the term of the agreement, provide the calculated average rate.

Question #11: List the number of full-time permanent employees. A full-time permanent employee is employed by the business and works at least 35 hours per week. This number should reflect the business's total number of business employees in Ohio.

Question #12: Indicate the number of full-time employees at project site only as of 12/31/13. This number should reflect the total new hires since the agreement was entered into (not simply new hires for calendar year 2013).

Question #13: Number should reflect retained amount committed to in the agreement and should not exceed that number. Refer to Question #6 on page one of Section C to determine the retention commitment. If no retention was committed to, insert a "0" on this line.

Question #14: Indicate the new payroll generated from the new employees in Question #12b.

Question #15:

- a. Indicate the total investment in real and personal property for the project through 12/31/13. Personal property commitments are still enforceable even though this property is no longer taxable for most taxpayers.
- b. Indicate Real and Personal Property Taxes Paid. These values should reflect tax payments made during calendar year 2013. This question is looking for the total amount of the checks written for tax payments during 2013. For real and personal property taxes foregone, these values should illustrate the savings generated in 2012 from the EZ Agreement. Personal property savings can be found on the 913EX filed in 2013. Most taxpayers did not have personal property tax liability in 2013, and accordingly should place a "0" in response to this question.

- c. These values should reflect the total taxes paid and foregone from the beginning of the agreement through 12/31/13. Include the values in 15b in the cumulative totals.
- d. List any other local incentives provided in conjunction with the project.