



## Application for Extended Enterprise Zone Tax Credits in Terminated Enterprise Zone Area Joint Certification by Taxpayer and Enterprise Zone Administrator

I. Enterprise Zone		Date termination of this area officially announced: (MM/DD/YY)			Effective date of termination of this zone area: (MM/DD/YY)			
II. Corporation or Last Name				First Name		Middle Initial		
Colorado Account Number				SSN or FEIN				
Mailing Address			City		State	Zip		
Contact Person's Last Name			First Name		Middle Initial			
Location of Enterprise Zone Facility			City		State	Zip		
Date Established/Acquired/Planned to be Established by Taxpayer (MM/DD/YY)				Phone Number (     )				
<b>III. Describe business planning documentation in place prior to the announcement of the zone termination</b> (do not attach; retain with your tax records and send only if specifically requested by the Department):								
<input type="checkbox"/> Real estate acquisition plans		<input type="checkbox"/> Plant or equipment purchasing specifications		<input type="checkbox"/> Permit applications (zoning, building, environmental, etc.)				
<input type="checkbox"/> Utility service applications		<input type="checkbox"/> Financing plans		<input type="checkbox"/> Other				
If other, please describe								
<b>IV. Planned Activity Eligible for Enterprise Zone Tax Credits</b> through ten years following termination of zone.								
<b>Tax Credit</b>					<b>Amount of Planned Investment, Jobs, etc.</b>		<b>Cumulative Total Anticipated Tax Credits</b>	
For each applicable credit, first list only the planned and cumulative total amounts when requesting the certification. Then, complete the areas to designate the year and amount of each credit claimed.								
<b>Contribution to enterprise zone administrator credit</b>					\$		\$	
Year (YYYY)								
Credit Claimed								
<b>Investment tax credit</b>					\$		\$	
Year (YYYY)								
Credit Claimed								
<b>Job training tax credit</b>					\$		\$	
Year (YYYY)								
Credit Claimed								



<b>New business facility (NBF) employee credit</b>												\$
Year (YYYY)												
Credit Claimed												
<b>Agricultural processing NBF employee credit</b>												\$
Year (YYYY)												
Credit Claimed												
<b>NBF employee health insurance credit</b>												\$
Year (YYYY)												
Credit Claimed												

**V. Joint Certification by Taxpayer and Enterprise Zone Administrator**

We hereby certify to the Colorado Department of Revenue that the information provided herein is true and correct to the best of our knowledge.

Taxpayer Signature				Title				Date (MM/DD/YY)			
Enterprise Zone Administrator Signature								Date (MM/DD/YY)			

# DR 0078 Instructions

A taxpayer may request an extension of enterprise zone tax credits in:

- a terminated enterprise zone area for up to 10 tax years, *and*
- a terminated enhanced rural enterprise zone area for up to 5 years

following the termination year. The taxpayer must jointly certify with the zone administrator that plans were in place for job creation, investment in job training programs, or capital expansion before the announcement of the zone termination. Detailed business planning documentation supporting the planned investment and job increases must be kept with your tax records and supplied to the zone administrator or the Department of Revenue upon request. [C.R.S. 39-30-103(6)(a)]

Submit this form and a summary of the business plan to the local enterprise zone administrator. Upon review and approval, the zone administrator will sign the certification form and return it to the mailing address provided.

Retain the certified form with your tax records. For any year in which credits are earned and claimed the form must be updated and, along with Form DR 0074, submitted to the local enterprise zone administrator for certification. The zone administrator will return the certified forms, which must be filed with your Colorado income tax return. For tax years 2012 and after, any enterprise zone credit must be claimed on an electronically filed return. Please see the DR 1366 form for more details.

Extended credits are available only to the taxpaying entity that existed in the enterprise zone and filed the application for the extended credits. There is no provision for the transfer of those credits to a subsequent related entity.

Nothing in this certification shall be construed to grant tax benefits that have been repealed by the general assembly or to grant tax benefits in excess of the limits established by law.

**Section IV:** When first filing this form to request certification, information is required for each tax credit that is expected to be claimed during the extended credit period. Provide the cumulative total of the amount of investment, job training program expenditures, or number of NBF employees that will qualify for the credit and the cumulative total of the anticipated tax credits over the next five or ten year extension period. If the five-year extension is claimed for the enhanced rural enterprise zone credit, write "enhanced" after the name of the credit.

When preparing your tax return each year during the five or ten year extended period, provide the tax year and the amount of the credit that is actually claimed during that year in the boxes provided below each credit. The cumulative total of each tax credit claimed during the extension period can not exceed the amount originally certified in the cumulative total column.

## Colorado Department of Revenue

Denver, CO 80261-0005

Telephone 303-238-SERV(7378)

Taxation Web site: [www.TaxColorado.com](http://www.TaxColorado.com)

## Colorado Office of Economic Development and International Trade

1625 Broadway, Suite 2700

Denver, CO 80202

Telephone 303-892-3840

For a list of Zone Administrators and their contact information, visit:

[www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)