



## Certification of Qualified Nature of Enterprise Zone Rehabilitation Expenditures

**Note**—Beginning January 1, 2012, pre-certification is required prior to performing activities that are eligible for Enterprise Zone income tax credits.

Both pre-certification and the typical certification process can now be facilitated electronically through the Colorado Office of Economic Development's Enterprise Zone Web page [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)

### Pre-certification Instructions

After reading and signing the affirmation statement for your business, give the form to your Enterprise Zone Administrator. Enterprise Zone Administrators will sign their affirmation statement and return the form to the business.

Complete any information, including name and address, that is currently available.

Complete this form only if you cannot do so electronically. Electronic submissions reduce errors that may delay the processing of your applications and income tax returns.

For a list of Enterprise Zone Administrators visit [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ)

I certify that I am aware of the Enterprise Zone program, that Enterprise Zone tax credits are a contributing factor to the startup, expansion or relocation of my business in the Enterprise Zone, and I acknowledge that this pre-certification is for activities that shall commence after the date that the Enterprise Zone administrator signs this form to pre-certify, through the end of my business's current income tax year.

Business Owner or Authorized Company Official Signature

Date (MM/DD/YY) ?

I, the duly authorized administrator of the above mentioned Enterprise Zone, hereby certify to the State of Colorado, Department of Revenue, that the above named facility is entirely within the designated Enterprise Zone; and hereby pre-certify this business in my Enterprise Zone.

Enterprise Zone Administrator

Date (MM/DD/YY) ?

**This certification is public record and copies will be available from the enterprise zone administrator.**

Check here if this certification is for an earlier tax year and is a confidential tax document:

Tax year beginning (MM/YY) ?

This form certifies the qualified nature of the expenditures you made to rehabilitate for commercial use a building located in a Colorado enterprise zone. At the time the expenditure was made, the building must have been at least 20 years old and completely vacant for at least two years.

To claim the enterprise zone building rehabilitation credit:

- If filing electronically, you can expect an email from your Enterprise Zone Administrator within 3-4 business days of submission. Or, if you must file on paper and would like a copy of this form returned to you by the Enterprise Zone Administrator, be sure to enclose a self-addressed stamped envelope.
- Submit a copy of the certified form when you file your Colorado income tax return. Also submit copies of receipts, bills or any other documentation you may have that will verify the amount of the qualified expenditures. Pass-through entities must also submit a copy of the DR 0078A to specify the partner/shareholder name, ID number and amount of credit passed through to them.

**Qualified Expenditures means** expenditures associated with exterior improvements, structural improvements, mechanical improvements or electrical improvements necessary to put the building into a proper condition for the operation of a commercial enterprise. Qualified expenditures may include expenditures associated with demolition, carpentry, sheetrock, plaster, painting, ceilings, fixtures, doors, windows, sprinkler systems installed for fire protection purposes, roofing and flashing, exterior repair, cleaning, tuck pointing and cleanup.



**Qualified Expenditures does not include** soft costs such as the cost of appraisals; architectural, engineering and interior design fees; legal, accounting and Realtor fees; loan fees; sales and marketing; closing; building permit, use and inspection fees; bids; insurance; project signs and phones; temporary power; bid bonds; copying; and rent loss during construction.

**Qualified Expenditures does not include** costs associated with acquisition; interior furnishings; new additions, except as may be required to comply with building and safety codes; excavation; grading; paving; landscaping; and repairs to outbuildings.

**To be completed by taxpayer, owner or authorized company official**

Signature of Zone Administrator	Date (MM/DD/YY) ?
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Enterprise Zone
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Taxpayer Last Name/Company Name	First Name	Middle Initial
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Address	Phone Number
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City	State	Zip	Tax year ending (MM/YY) ?
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Colorado Account Number (CAN)	SSN or FEIN
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Address of building for which expenditures were made	City	State	Zip
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Year building was constructed (YYYY) ?	Date of last occupancy (MM/DD/YY) ?
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Current year qualifying expenditures	\$
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Rehabilitation tax credit claimed	\$
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I declare that all of the above information is true and correct to the best of my knowledge and belief.

Signature of Owner/Authorized Official
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Title	Date (MM/DD/YY)
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**Certification by Zone Administrator**

I hereby certify to the Colorado Department of Revenue that the expenditure amount stated was of a nature that qualified for the enterprise zone building rehabilitation for commercial use credit.

**For more information about Enterprise Zones contact the agencies listed below:**

Colorado Department of Revenue Denver, CO 80261-0005 Phone: 303-238-SERV(7378) <a href="http://www.TaxColorado.com">www.TaxColorado.com</a> Refer to FYI Income 24.	Colorado Office of Economic Development and International Trade 1625 Broadway, Suite 2700 Denver, CO 80202 Phone: 303-892-3840 <a href="http://www.AdvanceColorado.com/EZ">www.AdvanceColorado.com/EZ</a>
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Visit [www.AdvanceColorado.com/EZ](http://www.AdvanceColorado.com/EZ) for Enterprise Zone information, including Enterprise Zone Administrator contact information.