



# Harvard/Woodstock Enterprise Zone

McHenry County Administration Building,  
2200 North Seminary Avenue, Woodstock, Illinois 60098



## APPLICATION INSTRUCTIONS

Application forms must be completed by applicant and then certified by the Harvard/Woodstock Enterprise Zone Administrator and sales tax certificates issued by Illinois Department of Revenue **before** you are eligible for sales tax exemption! Each contractor who is providing materials must provide and/or complete the sales tax application form. Do not order or purchase building materials before your sales tax certificates are issued!

### *Information and items needed to complete applications*

1. *Approved building permit*
2. *Enterprise Zone Business Name*
3. *Project address*
4. *Sales Tax Certificate Application: Information on each contractor that will be purchasing building materials sales tax exempt, incorporated into real estate within the Harvard/Woodstock Enterprise Zone by: rehabilitation, remodeling or new construction, must complete the required form provided to receive the sales tax exemption. You must apply to the Enterprise Zone administrator to receive the tax exemption from Illinois Department of Revenue. This is the only way you will receive the tax exempt certificate. All information requested on the sales tax exemption application form must be completed. These IDOR issued certificates are required by state law. You may copy the form for each contractor providing building materials sales tax exempt. NOTICE! As of July 1, 2013 each contractor and or project owner who has been issued sales tax certificate by IDOR, by law, must report the value of purchases made using the certificate on each project. Reporting is January 1 through May 31st of each year for the previous year's purchases at the IDOR website: <http://tax.illinois.gov/>.*
5. *Number of full and part time employees at project address including construction jobs.*
6. *Starting date & completion date. (The starting date must not be sooner than approval date of application.)*
7. *Cost of remodeling, new construction, building materials, capital equipment and site cost and preparation.*
8. *Company FEIN#*
9. *Illinois Unemployment Insurance number*
10. *NAICS Number (<http://www.naics.com/search.htm>) or your tax preparer*
11. *Correct parcel number*

**12. Enterprise Zone Fee (Cost of Building Materials (#3) X .005(1/2 %) not to exceed \$50,000.**

Please contact Charles Eldredge, Enterprise Zone Administrator, if you have any questions regarding this application.

Phone: 779.302.8583 Email: [charleseldredge@harvardwoodstockenterprisezone.com](mailto:charleseldredge@harvardwoodstockenterprisezone.com)

Address: Administration Building, 2200 North Seminary Avenue, Woodstock, IL 60098



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## PROJECT APPLICATION

PROJECT # \_\_\_\_\_

# will be issued by EZ Administrator upon approval

Enterprise Zone Business Name: \_\_\_\_\_

Project Address: \_\_\_\_\_

Owner or Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

Email Address: \_\_\_\_\_

**Business owner (if different than contact)**

Name of Individual or Company: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

Email Address: \_\_\_\_\_

Type of Business: \_\_\_\_\_ Commercial \_\_\_\_\_ Industrial

Product(s) or Service: \_\_\_\_\_

Estimated Date of Project Start: \_\_\_\_\_ Completion: \_\_\_\_\_

Date must not be earlier than cert date

**Estimated Cost of Project:** (Amounts for 1 and/or 2 must coincide with building permit. Fee on building materials cost for remodeling and new construction only, see reverse.) **Abatement of real estate taxes will not be given over amount declared. Tax Increment Financing District by state law cannot receive real estate tax abatement.**

- 1) Remodeling \$ \_\_\_\_\_
- 2) New Construction Cost \$ \_\_\_\_\_
- 3) Building Materials Cost \$ \_\_\_\_\_
- 4) Capital Equipment \$ \_\_\_\_\_
- 5) Site (purchase and preparation) \$ \_\_\_\_\_

**E-Zone Approval Stamp**

**JOBS:**

Current Number of Full-time Equivalent Jobs \_\_\_\_\_ (Full-time equivalent jobs are calculated by dividing the total number of hours worked by persons at the project site, whether salaried or hourly by 1,820 hours.)

Jobs Retained due to project & certified so by Department of Commerce \_\_\_\_\_

Jobs Created within one year due to project \_\_\_\_\_ Construction jobs at site \_\_\_\_\_

Description of project: \_\_\_\_\_

Federal Employer Identification Number: \_\_\_\_\_

IL Unemployment Insurance Number: \_\_\_\_\_

NAICS Code Number: \_\_\_\_\_

Does this project involve a move from another location? \_\_\_\_\_

If yes, indicate city and state of previous location: \_\_\_\_\_

**Signature:** \_\_\_\_\_  
Project Representative Title Date

**NOTE: A COPY OF THE APPROVED BUILDING PERMIT, PARCEL NUMBER OR COPY OF DEED, AND THE E-ZONE APPLICATION FEE MUST ACCOMPANY APPLICATION, BEFORE PROJECT WILL BE APPROVED TO GO FORWARD WITH SALES TAX APPLICATON TO ILLINOIS DEPARTMENT OF REVENUE.**

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(To be filled in by Enterprise Zone administrator.)

Township: \_\_\_\_\_ Tax Code: \_\_\_\_\_

Parcel number(s): \_\_\_\_\_

**Building Permit:**

Grantor \_\_\_\_\_ Number \_\_\_\_\_ Date \_\_\_\_\_

(Dollar Amount of Building Materials from #3 on front) \_\_\_\_\_

X .005 = \_\_\_\_\_ Enterprise Zone Fee Not to Exceed \$50,000.

Project is: Accepted \_\_\_\_\_ Rejected \_\_\_\_\_ **E-Zone Approval Stamp**

\_\_\_\_\_  
Signature of Enterprise Zone Administrator



# *i*nformational

## *Bulletin*

Brian Hamer, Director

## Updated Reporting Requirements for Business Incentives

*To all entities required to report incentives, including High Impact Businesses, businesses in designated Enterprise and River Edge Redevelopment Zones, Zone Administrators, Building Materials Exemption Certificate holders and utility providers*

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This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

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**This bulletin supersedes Informational Bulletin FY 2013-12.**

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Public Act 98-0109 made changes to the business incentives reporting requirements.

- Holders of sales tax exemption certificates from IOOR issued for the period beginning July 1, 2013, must file a report.
- Enterprise Zone and River Edge Redevelopment Zone Administrators no longer are required to file reports.
- The deadline to file reports for all of those required to do so has been changed to May 31 (previously the end of March).

For more detailed information, visit [tax.illinois.gov](http://tax.illinois.gov) and click on the "Business Incentives" link.

For information or forms  
Visit our website at:  
[tax.illinois.gov](http://tax.illinois.gov)

### Who is Required to File a Report?

The following summarizes reporting requirements for calendar year 2013 due in 2014, including who is required to file a report, and the types of reports required.

- **Building Materials Exemption Certificate (BMEC) report-** If you obtained a sales tax exemption certificate issued by the Illinois Department of Revenue for the period on or after July 1, 2013, you are required to file a report with the Illinois Department of Revenue (IDOR). You are required to report the dollar amount of exempt building materials that you purchased. The requirement to file a BMEC report is new, and is mandated by Public Act 98-0109, effective July 25, 2013.
- **Administrator report-** Enterprise Zone and River Edge Redevelopment Zone Administrators should not file reports. Public Act 98-0109 eliminated the administrator reporting requirement.
- **Business report –** Businesses that receive incentives because they are located within either an Enterprise Zone or River Edge Redevelopment Zone, or because they are a High Impact Business, must file a business report with IDOR. Each business that receives incentives must provide the information IDOR requests. IDOR will determine the value of incentives for the business based on the information reported.

- **Utility Company report** – Businesses and other entities that are required to file under the Gas Revenue Tax Act, Gas Use Tax Act, Electricity Excise Tax Act, or the Telecommunications Excise Tax Act must report the information IDOR requests about any utility customers who received incentives due to the customer's location within an Enterprise Zone or the customer's certification as a High Impact Business.

### How do I file a report?

Use the IDOR online reporting system available through the Department's website, [tax.illinois.gov](http://tax.illinois.gov). Click on "Business Incentives," located on the left side of the screen. From there, click "File Now" to go to the filing system. After reading the general information about the system, click the "Next" button to start your filing session.

If you are a:

- **Business that received incentives**, select the tab labeled "Business Report."
- **Utility**, select the tab labeled "Utility Company Report."
- **BMEC holder**, select the tab labeled "BMEC Report."

The system includes prompts and tips, indicated with a "?" to guide you through the report.

### What do I need to file a report?

Depending on the type of filer you are, you should have the following information available when filing a report.

- **BMEC report filers** – Certificate holders need the number used to register for their building materials exemption certificates (Federal Employer Identification Number (FEIN), Social Security number (SSN), or Applicant Identification number). Once logged into the system, the reporting application provides a list of all current certificates you hold that were issued for the period beginning July 1, 2013. For each project-related certificate, you will need to declare the dollar value of the building materials you purchased July 1 -December 31, 2013, using each of your certificates.
- **Business report filers**-You are required to enter identifying information for your business, such as Tax ID number, the type of zone, and zone name, if applicable.
- **For all report filers**-Once you are in the system, you will be asked to create a Report Access Code (RAG). A RAG is a temporary code that allows you to begin filing a report, leave in the middle of a filing session before submitting the report, and resume the filing at a later time. A RAG can be any 4 to 8 digit number that you wish to create. Each reporting period requires a RAG of your creation, but you can use the same RAG multiple times, if you choose.

### When are reports due?

All reports for the previous calendar year are due no later than May 31 of the following year. However, if a report deadline falls on a Saturday, Sunday, or holiday, the deadline to file automatically defaults to the following business day. For example, reports for the 2013 tax year are due on June 2, 2014, because May 31 is a Saturday.

### Is the 60-day extension available for reporting?

No. Public Act 98-0109 extended the reporting deadline for all filers from March 30 to May 31 of each year. It also eliminated IDOR's authority to grant filing extensions. Businesses that fail to timely report may be subject to penalties.

### Are there penalties if a certificate holder fails to file a report?

Certificate holders who fail to report sales tax exemption benefits for building materials purchased may have their certificates revoked, and may become ineligible to receive certificates for other projects.

### Are there penalties if a business fails to file a report?

Yes, businesses that fail to report benefits may lose their eligibility to receive incentives.

### Where can I find more information about reporting requirements for business, utility, and certificate holder reports?

The Department will maintain up-to-date information on our website at [tax.illinois.gov](http://tax.illinois.gov). Frequently Asked Questions (FAQ) pages have been developed to provide more specific detail about each reporting type. Look for the "Business Incentives" button on our homepage to get started.