



# IR-2016-91: Empowerment Zone Designations Continue Through the End of 2016

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## Empowerment Zone Designations Continue Through the End of 2016

WASHINGTON — The Internal Revenue Service today announced that all empowerment zone designations remain in effect through the end of 2016. Empowerment Zones are certain urban and rural areas where employers and other taxpayers qualify for special tax incentives.

Today's announcement primarily affects businesses that would benefit from claiming the tax incentives for empowerment zones on their 2015 returns, either original or amended, and 2016 returns.

The IRS issued [Notice 2016-28](#) in March to address the relevant provision of the Protecting Americans from Tax Hikes Act of 2015. The notice provided that any nomination for an empowerment zone in effect on Dec. 31, 2014, will have a new termination date of Dec. 31, 2016, unless the governing state or municipality declined the extension in a notification to the IRS.

The deadline for notification was May 24, 2016, and no state or municipality contacted the IRS to decline the extension. Therefore, all empowerment zone designations in effect on Dec. 31, 2014, remain in effect through Dec. 31, 2016.

Congress created Empowerment Zones in 1993. Most zones had

<a href="#">Armed Forces</a>	an expiration date of Dec. 31, 2009. This is the fourth extension of the expiration date.
<a href="#">Latest News Home</a>	The designation for the District of Columbia enterprise zone ended on Dec. 31, 2011.
<b>IRS Resources</b>	
<a href="#">Compliance &amp; Enforcement</a>	For more information and complete lists of empowerment zone locations, see <a href="#">Form 8844, Empowerment Zone Employment Credit</a> .
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