



## Florida Tax Credit Scholarship Program

### Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations

DR-116000  
R. 01/19  
Rule 12-29.003, F.A.C.  
Effective 01/19  
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Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:	

Enter the nonprofit scholarship-funding organization (SFO) to which the contribution will be made. A separate application is required for each organization: \_\_\_\_\_

Total amount of planned contribution: \$ \_\_\_\_\_

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution amount entered above.

\$ \_\_\_\_\_ Corporate Income Tax  
   Beginning Date of Tax Year: \_\_\_\_\_                      Ending Date of Tax Year: \_\_\_\_\_

\$ \_\_\_\_\_ Insurance Premium Tax  
   (For the current Calendar Year)

\$ \_\_\_\_\_ Excise Tax on Malt Beverages  
   For the Fiscal Year beginning July 1, \_\_\_\_\_  
   Malt Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Wine Beverages  
   For the Fiscal Year beginning July 1, \_\_\_\_\_  
   Wine Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Liquor Beverages  
   For the Fiscal Year beginning July 1, \_\_\_\_\_  
   Liquor Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Sales and Use Tax due from a Direct Pay Permit Holder  
   For the Fiscal Year beginning July 1, \_\_\_\_\_  
   Sales Tax Certificate Number: \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Oil Production  
   For the Fiscal Year beginning July 1, \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Gas Production  
   For the Fiscal Year beginning July 1, \_\_\_\_\_

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

Parent corporation \_\_\_\_\_

Parent corporation's FEIN   -

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the nonprofit scholarship-funding organization indicated in this application.

Under penalty of perjury, I declare that I have read this application and that the facts stated in it are true.

\_\_\_\_\_  
Signature of officer, owner, or partner

\_\_\_\_\_  
Date

You may apply for this credit allocation using the Department's website at [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo). When applying for a tax credit allocation, a separate application is required for each nonprofit scholarship-funding organization (SFO), each separate beverage license, each sales tax certificate number, and each tax credit cap year. The tax year for insurance premium tax is the current calendar year. For corporate income tax, you must specify the applicable tax year. For all other taxes, you must specify the applicable state fiscal year.

Once you complete the online application you will receive a confirmation number that you can print out. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. The Department will send you written correspondence. The Department will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

In accordance with s. 1002.395(5)(f), F.S., the SFO indicated on the application will be provided a copy of your approval or denial letter.

### Who May Apply?

The following taxpayers may participate in the Florida Tax Credit Scholarship Program for contributions to nonprofit SFOs:

- Florida oil and gas production taxpayers (ss. 211.02 and 211.025, F.S.).
- Taxpayers who pay sales tax under a direct pay permit (s. 212.183, F.S.).
- Corporate income taxpayers (Chapter 220, F.S.).
- Taxpayers who pay excise tax on liquor, wine, and malt beverages (ss. 563.05, 564.06, and 565.12, F.S.).
- Insurance premium taxpayers (s. 624.509, F.S.).

### Oil and Gas Production Tax

One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed fifty percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

### Sales and Use Tax Due From a Direct Pay Permit Holder

One hundred percent of an eligible contribution is allowed as a credit. Before a credit can be claimed on a sales and use tax return, the taxpayer must submit a copy of the certificate of contribution from each nonprofit SFO to:

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

The Department of Revenue will respond with specific instructions about how to claim the credit on your sales and use tax return. In accordance with s. 1002.395(5)(f), F.S., the nonprofit SFO indicated on the application will be provided a copy of all letters or correspondence of acknowledgement generated by the Department with respect to the credit for sales and use tax from a direct pay permit holder.

### Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit and the overall impact it has on the federal income tax due. The amount of credit taken must be added back to taxable income only once. A copy of the certificate of contribution(s) from each nonprofit SFO must be attached to the return when claiming the credit.

### Excise Tax on Liquor, Wine, and Malt Beverages

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 563.05, 564.06, or 565.12, F.S., except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. The amount of the credit taken may not exceed ninety percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

### Insurance Premium Tax

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 624.509, F.S., after deducting from such tax:

1. Deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments),
2. Credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. Credits for income tax paid under Chapter 220 F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S. (the sixty-five percent limitation).

A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

### Program Information

If the credit is not fully used in the applicable tax year (for corporate income or insurance premium tax) or state fiscal year (for excise tax on malt beverages, wine, and liquor; oil and gas production tax; or sales tax), the unused amount carries forward for a period not to exceed 10 years. However, if the applicable tax year begins before January 1, 2018, the unused credit cannot be carried forward more than 5 years. The credit cannot be conveyed, assigned, or transferred to another entity unless the other entity is a member of the taxpayer's affiliated group, or all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. For transfers to another member of the taxpayer's affiliated group, use Form DR-116200 [incorporated by reference in Rule 12-29.003, Florida Administrative Code (F.A.C.)].

Contributions must be monetary and must be made to eligible nonprofit SFOs. The Department of Education establishes the eligibility of the nonprofit SFOs. A list of nonprofit SFOs is available from the Department of Education's website at [fldoe.org/schools/school-choice](http://fldoe.org/schools/school-choice). Their phone number is 800-447-1636.

Once you receive written confirmation and approval for the credit allocation from the Department, you are expected to

make such contribution within the tax year or state fiscal year for which the credit allocation was approved. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made on or before the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended.

Upon receiving a contribution, a nonprofit SFO will issue a certificate of contribution to the taxpayer. This certificate will contain the following information:

- Contributor's name
- Contributor's FEIN
- Contributor's license number issued by the Division of Alcoholic Beverages and Tobacco
- Amount of contribution
- Date of contribution
- Name of nonprofit SFO

An officer or authorized representative of the nonprofit SFO will sign the certificate. You must attach a copy of the certificate(s) of contribution to your tax return when filed; or for sales tax direct pay permit holders, submit a copy of the certificate to the Department before claiming the credit.

All other requirements of s. 1002.395, F.S., must be met to claim this credit.

The letter granting approval of the credit allocation will indicate the time frame in which the contribution must be made, and express that the credit is contingent upon an eligible contribution being made and accepted by the nonprofit SFO.

If the nonprofit SFO listed on the approval letter is unable to accept a contribution or part of a contribution because of its obligations under s. 1002.395, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution or partial contribution to another eligible nonprofit SFO. The taxpayer must keep the written statement for its records to support the credit claimed. Contributions must be made during the year specified in the approval letter. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made on or before the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended.

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(g), F.S., and Rule 12C-1.034, F.A.C., for corporate income tax; ss. 624.5092 and 1002.395(5)(g), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium

tax are decreased by the amount of the Florida tax credit scholarship program credit earned. Contributions must be made on or before the installment due date to decrease the amount that must be paid to meet the prior year exception. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made by the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended. All contributions that earned a credit for that tax year beginning on or after January 1, 2018, will apply to the first installment due for that tax year under the prior year exception.

#### **Program Guidelines.**

**For corporate income tax**, applications for allocation of tax credit can be submitted beginning on the first business day in January for contributions to be made in tax years that begin in the same calendar year through the day before the due date, or if extended, the day before the extended due date of the Florida corporate income/franchise tax return.

**For insurance premium tax**, applications can be submitted beginning on the first business day in January for contributions to be made in insurance premium tax years that begin in the same calendar year through the end of the insurance premium tax year.

**For the excise tax on liquor, wine, and malt beverages**, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

**For the oil and gas production tax and sales tax paid under a direct pay permit**, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

The allocation of each state fiscal year's allotted amount begins on the first business day in January.

Applications are accepted until the allotted amount is reached or until no more applications can be submitted for that tax year, whichever occurs first.

**Example 1** - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on January 1, 2018, may submit an application on January 2, 2018, through the day before May 1, 2019, and if the return is validly extended, the application may be submitted through the day before November 1, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2018, and May 1, 2019, unless the return is validly extended, in which case the contribution must be made by November 1, 2019. If the credit is not fully used on its December 31, 2018, tax year, the unused credit can be carried forward up to 10 tax years.

**Example 2** - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on December 1, 2018, may submit an application on January 2, 2018, through the day before April 1, 2020, and if the return is validly extended, the application may be submitted through the day

before October 1, 2020, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between December 1, 2018, and April 1, 2020, unless the return is validly extended, in which case the contribution must be made by October 1, 2020. If the credit is not fully used on its November 30, 2019, tax year, the unused credit can be carried forward up to 10 tax years.

**Example 3** – An insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2018, may submit an application between January 2, 2018 and December 31, 2018, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2018 and December 31, 2018.

**Example 4** – A sales taxpayer or oil and gas production taxpayer applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit amount is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.

**Example 5** – A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.