



Florida Experiential Learning Tax Credit Program Application for Tax Credit

F-1198
R. 07/23
Rule 12C-1.051, F.A.C.
Effective 07/23
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Apply online at floridarevenue.com/taxes/SingleTaxCredits. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Experiential Learning Tax Credit Program on a first-come, first-served basis. Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Florida law provides a corporate income/franchise tax credit for up to five apprentices, preapprentices, or student interns employed by businesses for taxable years beginning during calendar years 2022-2025 when both the business and the apprentice, preapprentice, or student intern meet the requirements provided in section 220.198, Florida Statutes (F.S.). The maximum tax credit available to a qualified business is \$10,000 each year. Florida law requires businesses applying for the tax credit to provide documentation to substantiate each of the requirements. **A separate application is required for each taxable year.**

Requested Experiential Learning Tax Credit:

Number of apprentices, preapprentices, or student interns employed (maximum of 5) _____ x \$2,000 = _____

If employing apprentices, enter your Registered Apprenticeship Partners Information Data System program identification number: _____

If employing preapprentices participating in on-the-job training (OJT), enter your Registered Preapprenticeship Program Number assigned by the Florida Department of Education, Office of Apprenticeship: _____

<input type="checkbox"/> Applying for Tax Year Beginning on or after January 1, 2022, through December 31, 2022. Tax Year _____ – _____	<input type="checkbox"/> Applying for Tax Year Beginning on or after January 1, 2023, through December 31, 2023. Tax Year _____ – _____
<input type="checkbox"/> Applying for Tax Year Beginning on or after January 1, 2024, through December 31, 2024. Tax Year _____ – _____	<input type="checkbox"/> Applying for Tax Year Beginning on or after January 1, 2025, through December 31, 2025. Tax Year _____ – _____

Business Information:

Business Name:	Federal Employer Identification Number (FEIN):	
Mailing Address:		
City:	State:	ZIP:
Contact Name:		Telephone Number:
Email Address*:		
If you are included in a consolidated Florida corporate income tax return, provide:		
Parent Corporation's Name:	FEIN:	

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* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

Requirements and Suggested Documentation

A qualified business:

- is currently in existence;
- has been continuously operating for at least three (3) years;
- employs at least one qualified full-time (at least 30 hours per week) student intern for nine (9) consecutive weeks or employs at least one qualified apprentice or preapprentice for at least 500 hours; **and**
- 20% or more of the full-time employees were previously employed by the business as apprentices, preapprentices, or student interns, or, all of the following,
 - for the current tax year, employs at least one full-time employee previously employed by the business as an apprentice, preapprentice, or student intern,
 - employed 10 or fewer full-time employees on average for the three (3) immediately preceding years, **and**
 - previously hired at least one apprentice, preapprentice, or student intern.

Suggested documentation:

- Copies of the first page of the *Florida Corporate Income/Franchise Tax Returns* (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) or the first page of federal U.S. corporation income tax returns that show business activity for the three taxable years immediately preceding the taxable year for which you are applying for the tax credit) – to establish existence and continuous operation for at least three years
- Copies of Florida Department of Revenue *Employer's Quarterly Reports* (RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) and other employee timekeeping and payroll records – to establish the requirements for the number of full-time employees, the number of qualified full-time apprentices, preapprentices, or student interns employed, and current full time employment of a previously employed apprentice, preapprentice, or student intern if applicable.

A qualified student intern – A person enrolled in one of the following educational institutions who maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable)

- has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the student intern receives course credit for the internship;
- is enrolled as a graduate student at a Florida state university;
- is enrolled in a career center operated by a Florida district school board as a part of the district school system as approved by the Department of Education; **or**
- is enrolled in a charter technical career center.

A qualified apprentice – A person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of employers, or a local joint apprenticeship committee. A qualified apprentice maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable).

A qualified preapprentice – A person 16 years of age or older engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education. A qualified preapprentice maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable).

Suggested documentation: A letter from the applicable educational institution or provider of technical instruction stating the apprentice, preapprentice, or student is enrolled.

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

Signature of Officer

Date

Print Name

Title

Contact Information

For additional information regarding the Florida Experiential Learning Tax Credit Program, contact Revenue Accounting:

Phone: 850-617-8586

Fax: 850-921-1171

Email: RevenueAccounting@floridarevenue.com

If you are unable to apply online at floridarevenue.com/taxes/SingleTaxCredits, submit your completed application to:

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

or

Fax:
850-921-1171