



**Florida Credit for Manufacturing of
Human Breast Milk Derived Human Milk Fortifiers
Notice of Intent to Transfer a Tax Credit**

F-11991T
N. 07/23
Rule 12C-1.051, F.A.C.
Effective 07/23
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To transfer a tax credit available for the manufacturing of human breast milk derived human milk fortifiers, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

| Part I - Transferring 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 <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide: | | | |
| Parent Corporation's Name: | Parent FEIN: | | |

*** 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.)

| Transfer of Credit or Carryforward Credit | |
|---|----|
| Original amount of credit earned by the transferring business | \$ |
| Amount of credit or carryforward credit used | \$ |
| Taxable year(s) credit or carryforward credit used | |
| Credit available for transfer | \$ |
| Requested transfer of credit or carryforward credit (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.) | |

| | | | |
|--|-------------------|--|------|
| Part II - Receiving Business Information - A separate notice is required for each receiving business. | | | |
| Business Name: | | Federal Employer Identification Number (FEIN): | |
| Mailing Address: | | | |
| City: | | State: | ZIP: |
| Contact Name: | Telephone Number: | Email Address*: | |
| If transferee is included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide: | | | |
| Parent Corporation's Name: | | Parent FEIN: | |

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- 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.)

Part III - Transferring Business Certification - Only an authorized officer of the transferring business may sign this notice.

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Department of Revenue will provide information regarding the transfer of a credit authorized under section 220.1991, F.S., *Credit for manufacturing of human breast milk derived human milk fortifiers*, to the Receiving Business. Under penalties of perjury, I declare that I have read the foregoing Notice and the facts stated in it are true and correct.

 Signature of Officer

 Date

 Print Name

 Title

Contact Information

For additional information regarding the Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers, contact Revenue Accounting:

Phone: 850-617-8586 **Fax:** 850-921-1171 **Email:** CreditTrackingGroup@floridarevenue.com

Submit your completed Notice of Intent to Transfer a Tax Credit to:

Florida Department of Revenue or **Fax:** 850-921-1171 or **Email:** CreditTrackingGroup@floridarevenue.com
 Revenue Accounting
 PO Box 6609
 Tallahassee, FL 32314-6609

Instructions for Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent to Transfer a Tax Credit

To transfer a tax credit for the manufacturing of human breast milk derived human milk fortifiers, both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on its tax return.

A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

The completed notice must be signed by an officer authorized to sign on behalf of the transferring taxpayer. Submit the completed and signed notice to:

Florida Department of Revenue
Revenue Accounting or Fax 850-921-1171
PO Box 6609
Tallahassee FL 32314-6609

The Department will send you written correspondence either approving an amount of tax credits to be transferred or providing the reason a tax credit transfer could not be approved.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

Contact Information

For additional information regarding the tax credit for the manufacturing of human breast milk derived human milk fortifiers, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: CreditTrackingGroup@floridarevenue.com