

Instructions

Florida Sales Tax Credit Scholarship Program

The Florida Sales Tax Credit Scholarship Program (Program) authorizes the tenant of a commercial rental property to receive a tax credit against the state tax due on rent or license fees for contributions paid to an eligible nonprofit scholarship-funding organization. Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

Tenants who have received a credit allocation must make a monetary contribution to the organization selected at the time of application before receiving a tax credit. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. The organization is required to issue a certificate of contribution to the contributing tenant.

Contribution Report

Each eligible nonprofit scholarship-funding organization is required to report to the Department the contributions received under the Program during each calendar month. The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

Mailing Your Report

If you are unable to file your report electronically, mail your report to:

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

Electronically Filing Your Report

The easiest way for an organization to submit reports to the Department is electronically using secure file transfer protocol (SFTP). The Department will assist you in establishing a user account (user name and password) to transfer reports to the Department's SFTP server:

Host: DORXFER.STATE.FL.USPort:22

Protocol: SFTP – SSH File Transfer Protocol

To establish a user account, provide an email to RevenueAccounting@floridarevenue.com containing the following:

- Request to establish SFTP server account with the Department for purposes of the Florida Sales Tax Credit Scholarship Program;
- Name of your eligible nonprofit scholarship-funding organization; and
- Contact person's name, phone number, and email address.

The Department will provide you a user name and password, a folder where your files will be uploaded or retrieved, and instructions for naming your reports.

For technical assistance with the SFTP server, email OpconAdmins@floridarevenue.com.

Contact Information

For additional information regarding the Florida Sales Tax Credit Scholarship Program, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com