

AGENDA
RULE DEVELOPMENT WORKSHOP
Workshop Material Available on the web at:
<http://www.floridarevenue.com/rules>

10:00 A.M., January 22, 2018

Contacts: Danielle Boudreaux, Revenue Program Administrator I, (850) 717-7082
Tammy Miller, Deputy Director, (850) 617-8346

ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

2. Business:

- (a) Presentation and discussion of the proposed creation of a new Rule 12A-1.109, F.A.C., based on the language of the following Emergency Rule:

12AER18-06 Florida Sales Tax Credit Scholarship Program

- (b) Presentation and discussion of the proposed adoption of forms in Rule 12A-1.097, F.A.C., based on the following forms originally adopted in Emergency Rule 12AER18-06:

DR-117000 Florida Sales Tax Credit Scholarship Program Application for a Credit Allocation

DR-117100 Florida Sales Tax Credit Scholarship Program Application to Change a Credit Allocation

DR-117200 Florida Sales Tax Credit Scholarship Program Application for Rescindment of a Credit Allocation

DR-117300 Florida Sales Tax Credit Scholarship Program Application Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization

3. Closing Comments

To register for this meeting (if not attending in person) go to the following link:
<https://attendee.gotowebinar.com/register/8776404463247348482>

Instructions for Attending

You can join this meeting by:

- Attending in person; or
- Using your computer for a Webinar broadcast (a “virtual meeting”),
 - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:
<https://attendee.gotowebinar.com/register/8776404463247348482>.
 - Enter your name and contact information and click Register at the bottom of the screen.
 - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
 - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.
 - To register additional attendees, complete a separate registration at the link above.
- Attendees using the Webinar broadcast have three options:
 1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted. If you want to ask a question or make a comment, email your request to RuleComments@floridarevenue.com.)
 2. Telephone with NO AUDIO PIN – Listen Only. Email your questions or comments to RuleComments@floridarevenue.com. In the subject line, use “January 22, 2019 GTA SFO Workshop.” All emails will be read aloud and entered into the transcript.
 3. A computer with microphone and speakers allows you to speak at the meeting. Raise your hand using the Webinar Control and wait your turn.

For Technical Support:

If you have problems accessing the registration, contact Anthony Jackson by email at Anthony.Jackson@floridarevenue.com or by phone at 850-617-8878.

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12AER18-06 Florida Sales Tax Credit Scholarship Program

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 49 of Chapter 2018-6, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the new Florida Sales Tax Credit Scholarship Program created by Sections 1 and 2 of Chapter 2018-6, Laws of Florida. Section 49 provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the new program.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 49 of Chapter 2018-6, Laws of Florida. Additionally, an emergency rule is the most expedient and appropriate means of notifying dealers and taxpayers of the provisions of Sections 1 and 2 of Chapter 2018-6, Laws of Florida.

SUMMARY: Emergency Rule 12AER18-06 outlines how to apply for an allocation; how to claim a credit following approval of the allocation application and donation to the organization; how to transfer an unused allocation or credit; how to report a change in the property or the lessor; how to rescind an unused allocation; and how organizations who receive donations are to report those donations to the Department, as required by statute. The rule also provides four new forms to be used in the program.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER18-06 Florida Sales Tax Credit Scholarship Program.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) "Allocation" means the amount of program funds allocated by the Department to a tenant for monetary contributions to be made to an organization during a state fiscal year.

(b) "Contribution" means a monetary contribution from an eligible business to an eligible nonprofit scholarship-funding organization to be used under this program.

(c) "Credit" means an allocation for which a contribution to an organization has been made and is eligible to be taken against the state tax due under s. 212.031, F.S., by a tenant.

(d) "Dealer" means the person who is registered under Rule 12A-1.060, F.A.C., to collect the tax due on the rent or license fee from a tenant. For purposes of this program, the term "landlord" will be used to refer to the dealer.

(e) "Department" means the Florida Department of Revenue.

(f) "Eligible business" means a person occupying, using, or entitled to the use of any property for which the rent or license fee is subject to taxation under s. 212.031, F.S. For purposes of this program, the term "tenant" will be used to refer to the eligible business.

(g) "Eligible nonprofit scholarship-funding organization" or "organization" has the same meaning as provided in s. 1002.395(2)(f), F.S.

(h) "Program" means the Florida Sales Tax Credit Scholarship Program under s. 212.099, F.S.

(i) "State fiscal year" means the annual period beginning July 1 through June 30 of the following year.

(j) "Tax credit cap" means the maximum annual tax credit amount that the Department is authorized by law to allocate.

(2) Applications for allocations.

(a) To apply for an allocation of the available program funds, a tenant must submit a Florida Sales Tax Credit Scholarship Program Application for a Credit Allocation (Form DR-117000, hereby incorporated by reference effective 07/18, available on the Department's website at www.floridarevenue.com/forms in the sales and use tax

section) to the Department. The fastest and easiest way to apply for an allocation is online at www.floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application as found on the Department's website.

(b) A separate application to receive an allocation is required for:

1. each organization the tenant intends to support; and
2. each leased or licensed location.

(c) An application must be submitted to the Department during the state fiscal year for which the tenant is seeking an allocation.

(d) The Department will accept applications until the tax credit cap is reached, or until the end of the state fiscal year, whichever occurs first. The Department will approve allocations on a first-come, first-served basis. When funds are available, and the tenant is eligible to receive an allocation, a letter indicating the amount of allocation approved will be provided to the tenant.

(e) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the tenant during the protest period.

(3) Claiming the Credit.

(a) After receiving an allocation but before seeking a credit against tax, the tenant must make a contribution directly to the organization identified in the Florida Sales Tax Credit Scholarship Program Application for a Credit Allocation (Form DR-117000). A tenant may make a single contribution or series of contributions to the organization. The total contributions may not exceed the allocation amount approved by the Department. All contributions must be made before the end of the state fiscal year during which the allocation was approved. Upon making each contribution, the organization receiving a contribution under the program will issue a certificate of contribution to the tenant. The tenant must provide copies of the approval letter issued by the Department and the certificate of contribution issued by the organization to the landlord when claiming a credit against the state tax due on the rent or license fee for the rental property.

(b) Credits may be taken under the program beginning October 1, 2018. To claim the credit, the landlord must file and pay electronically using Sales and Use Tax Return (Form DR-15, incorporated by reference in Rule 12A-1.097, F.A.C.). Landlords may not claim a credit on the shorter Sales and Use Tax Return (Form DR-15EZ, incorporated by reference in Rule 12A-1.097, F.A.C.) or on any paper tax return. A landlord authorized to file Form DR-15EZ, must contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays, to change the return type filed to Form DR-15 to take claim a tax credit under this program.

(c) The amount of credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an organization. A credit may only be taken against the state sales tax due under s. 212.031, F.S., and is not allowed against any discretionary sales surtax due under ss. 212.054 and 212.055, F.S.

(d) The total rent or license fee, the tax that would otherwise be due, the surtax due, and the credit being claimed must be separately reported on Form DR-15, Sales and Use Tax Return. The credit may not be taken by netting the credit against the tax otherwise due on the return.

(e) No credit will be allowed when the tenant:

1. Fails to contribute to the designated organization under the program;
2. Claims the credit against tax due prior to the date the contribution is made;
3. Claims the credit against discretionary sales surtax due; or,
4. Makes the contribution outside the state fiscal year during which the allocation was approved.

(f) A credit may not be claimed on an amended return.

(g) Unclaimed credits are not eligible for refund, but may be carried forward up to 10 years. No application is necessary to carry forward a credit.

(4) Transfer of Unused Allocations or Credits.

(a)1. A tenant may not convey, assign, or transfer an allocation or a credit to another entity unless all assets of the taxpayer are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the same landlord.

2. Tenants must inform the Department of the transfer of any unused allocation or credit by sending written notice to:

Florida Department of Revenue
Revenue Accounting
P.O. Box 6609
Tallahassee, FL 32314-6609

(b) When the Department determines that the requirements to transfer an allocation or a credit are met, a letter indicating the amount of the approved allocation or credit will be provided to the tenant. When the Department is not able to approve a transfer, a letter explaining the reason for denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S.

(c) The Department must approve the transfer of the unused allocation or credit before the successor is eligible to claim a credit.

(5) Change of Landlord or Property.

(a) A tenant does not lose the ability to use the remaining amount of a previously approved allocation for which a credit has not been taken when:

1. the landlord collecting the tax on the property changes or the tenant moves to another property; and
2. the tenant continues to qualify for the program following the change.

(b) The eligible business is required to apply to the Department for a change to its allocation by submitting a Florida Sales Tax Credit Scholarship Program Application to Change a Credit Allocation (Form DR-117100, hereby incorporated by reference effective 07/18, available on the Department's website at www.floridarevenue.com/forms in the sales and use tax section). The application must be received and approved by the Department before a credit can be taken by the landlord on its sales tax return.

(6) Rescindment of Unused Allocations.

(a) Tenants who have not made a contribution to an organization under the program may rescind all or a portion of an unused allocation. To rescind an unused allocation, the tenant must submit a Florida Sales Tax Credit Scholarship Program Application for Rescindment of a Credit Allocation (Form DR-117200, hereby incorporated by reference effective 07/18, available on the Department's website at www.floridarevenue.com/forms in the sales and use tax section), to the Department. Applications must be received by the Department during the same state fiscal year during which the allocation was approved. The fastest and easiest way to rescind an allocation is to use the online application at www.floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application available on the Department's website.

(b) An application for rescindment of the unused allocation by the Department will not be approved when:

1. The tenant has made the contribution to an organization under the program; or
2. The application was not submitted during the same state fiscal year during which the allocation was approved.

(c) When a tenant is eligible to rescind an allocation, a letter indicating the amount of allocation rescinded will be provided to the tenant. When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each organization that the tax credit cap is available for allocation.

(7) Reporting of contributions by eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received under the program during each calendar month using a Florida Sales Tax Credit Scholarship Program - Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-117300, hereby incorporated by reference effective 07/18, available on the Department's website at www.floridarevenue.com/forms in the sales and use tax section). 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 state or federal holiday, the report must be received on the first business day following the 20th.

(b) Organizations may file Form DR-117300 electronically as provided in the form, or by submitting a paper form available at www.floridarevenue.com/forms in the sales and use tax section. When reporting electronically, the organization must include all information required by Form DR-117300.

Rulemaking Authority 212.099(10) F.S. Law Implemented 212.099, FS. History—New _____.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A
LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: 07/01/2018



Florida Sales Tax Credit Scholarship Program Application for a Credit Allocation

DR-117000
N. 07/18
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Effective 07/18
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Apply online at floridarevenue.com/taxes/sfo. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Sales Tax Credit Scholarship 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;
- easily submit applications for multiple commercial rental properties; and
- view a summary of your applications and the status of each application.

Section 1: Tenant Information

Business Name:	Federal Employer Identification Number (FEIN or EIN) (if available):	
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Title:	
Email Address*:	Telephone Number (include area code):	

* 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), Florida Statutes.

Section 2: Authorization for Email Communication

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.)

Section 3: Landlord Information

Landlord Business Name:	FEIN or EIN (if available):	
Landlord Sales Tax Certificate Number of Rental Property (when an FEIN or EIN is not available):		
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Telephone Number (include area code):	

Section 4: Commercial Rental Property Location Information		
Physical Street Address of Commercial Rental Property:		
City:	State: Florida	ZIP:
Section 5: Authorization for Direct Communication with Your Landlord		
To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your landlord for the property listed may be required. If you wish to allow the Department to contact your landlord directly about the tax you pay to the landlord, a written consent from you is required.		
<input type="checkbox"/> I authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property. <input type="checkbox"/> I do not authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property.		
Section 6: Scholarship Information		
Select the name of the eligible nonprofit scholarship-funding organization to which you will make a monetary contribution. If you wish to contribute to more than one organization, you must submit a separate application for each organization.		
Name of Eligible Nonprofit Scholarship-Funding Organization:	Planned Contribution Amount:	
<input type="checkbox"/> AAA Scholarship Foundation <input type="checkbox"/> Step Up for Students, Inc.	\$	
Section 7: Notification and Signature		
I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the eligible nonprofit scholarship-funding organization.		
Under penalties of perjury, I declare that I have read this application and the facts stated in it are true.		
_____	_____	
Signature of Tenant – Owner, Officer, or Partner	Date	

If you are unable to apply online at floridarevenue.com/taxes/sfo, mail this application to:

Florida Department of Revenue
Revenue Accounting
PO Box 6490
Tallahassee FL 32314-6490

or

Fax 850-410-2526

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 rental or license fees for contributions paid to an eligible nonprofit scholarship-funding organization. The Florida Department of Education establishes the eligibility of nonprofit scholarship-funding organizations to participate in the Program. 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).

Definitions

For purposes of the Program, the following terms are defined:

Landlord – Any business or person engaged in the business of renting, leasing, letting, or granting a license for the use of any real property subject to sales tax under section (s.) 212.031, Florida Statutes (F.S.), that collects and remits tax due on the total rent or license fee to the Department. Landlords include property owners, agents, management companies, and any other business or person required to collect and remit sales tax on commercial rental property.

Tenant – Any business or person occupying, using, or entitled to use any commercial real property subject to sales tax under s. 212.031, F.S., eligible to participate in the Program.

Commercial Rental Property – Any parcel of Florida real property subject to sales tax under s. 212.031, F.S., such as commercial office or retail space, warehouses, convention and meeting rooms, self-storage units or mini-warehouses. Commercial rental property does not include the renting, leasing, letting, or granting a license to use any living, sleeping, or housekeeping accommodation (transient rentals) or any lease or rental of parking, docking, or storage space for vehicles, boats, or aircraft.

Tenant Applies for a Credit Allocation

As a tenant of qualifying commercial rental property, you must submit a *Florida Sales Tax Credit Scholarship Program – Application for a Credit Allocation* (Form DR-117000) to the Department to receive a credit allocation.

You may apply online at floridarevenue.com/taxes/sfo or by using a paper application available at floridarevenue.com/forms in the sales and use tax section.

A separate application is required for each commercial rental property. A separate application is also required to contribute to more than one eligible nonprofit scholarship-funding organization. Using the online application to submit one or multiple applications is fast and easy.

Applications will be reviewed for an allocation of the funds available for the fiscal year in which the application is submitted. When funds are available, and you are eligible to receive a credit allocation, a letter indicating the amount of credit allocation approved will be issued to you. If the Department is not able to approve the allocation you requested, a letter explaining why a credit allocation could not be approved will be mailed to you.

Landlord Information

As a landlord, you will need to provide your federal employer identification number, if available, to any tenant desiring to participate in the Program. If you do not have a federal employer identification number, provide your sales tax registration number for the commercial rental property to the tenant.

When your tenant takes a credit allowed under the Program, you may take a tax credit against the state sales tax due to the Department. To receive the tax credit, you must file a *Sales and Use Tax Return* (Form DR-15) and pay the tax due electronically. If you are filing the shorter Form DR-15EZ, *Sales and Use Tax Return*, contact Taxpayer Services, Monday through Friday, excluding holidays, at 850-488-6800 to change the return you file for the commercial rental property. For more information on electronic filing and payments, visit floridarevenue.com/taxes/education.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If your credit allocation is approved, you must make a monetary contribution to the organization you selected in your 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. When you make your contribution, the organization receiving the contribution will issue a certificate of contribution.

Receiving the Allocated Tax Credit

After you receive a certificate of contribution, you may take a tax credit against the state sales tax due on rent or license fees for commercial rental property made to your landlord. The credit may only be taken against state sales tax paid on or after October 1, 2018. The credit does not apply to discretionary sales surtax.

When taking a tax credit against the state tax due, provide your landlord a copy of the credit allocation approval letter issued by the Department and the certificate of contribution issued by the eligible nonprofit scholarship-funding organization. Retain the original letter and certificate in your records.

If you are unable to use the total amount of the available tax credit on a single rent or license fee due to an insufficient amount of tax due, you may take a credit against future rent or license fees due to the landlord for a period of up to ten years.

Changes to a Credit Allocation

After you receive a letter from the Department approving a credit allocation, you must notify the Department when:

- your landlord collecting and remitting sales tax on the property changes;
- you move to another commercial rental property and you plan to use your approved credit allocation at your new commercial rental property location.

To notify the Department of these changes, submit a *Florida Sales Tax Credit Scholarship Program - Application to Change a Credit Allocation* (Form DR-117100), which is available at floridarevenue.com/forms in the sales and use tax section.

Transferring a Credit Allocation

A tax credit may not be conveyed, assigned, or transferred to another tenant unless all assets of the tenant are conveyed, assigned, or transferred in the same transfer transaction and the successor business continues the same lease with the landlord.

To transfer any unused tax credit, send a written notice containing information about each party to the transfer and the transfer of all assets to the successor business to:

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

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

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15EZ	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-117100	Florida Sales Tax Credit Scholarship Program - Application to Change a Credit Allocation	Rule 12AER18-06, F.A.C.



Florida Sales Tax Credit Scholarship Program

Application to Change a Credit Allocation

DR-117100
N. 07/18
Rule 12AER18-06, F.A.C.
Effective 07/18
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Section 1: Previously Received Credit Allocation Information

Tenant or Tenant Business Name:		Federal Employer Identification Number (FEIN or EIN) (if available):
Allocation Application Number:		Original Approved Credit Allocation: \$
Contributions Paid: \$	Amount of Tax Credits Taken: \$	Credit Allocation Amount to Change: \$

Original Approved Credit Allocation – The amount of Florida Sales Tax Credit Scholarship Program (Program) funds allocated by the Florida Department of Revenue to a tenant of commercial rental property for monetary contributions to be made to an eligible nonprofit scholarship-funding organization during a state fiscal year to receive a tax credit against the state sales tax due on rent or license fees for the property.

Contributions Paid – The amount of monetary contributions paid to an eligible nonprofit scholarship-funding organization participating in the Program for which the tenant has received a certificate of contribution from the organization.

Amount of Tax Credits Taken – The amount of tax credit taken against the state sales tax due on rent or license fees for commercial rental property due to your landlord. A credit allocation becomes a tax credit when a contribution has been paid to a nonprofit scholarship-funding organization, the organization has issued a certificate of contribution to the contributing tenant, and the tenant has deducted the amount of state tax due on the rent or license fees by the amount of the contribution paid.

Credit Allocation Amount to Change – The amount of unused credit allocation to be moved to a new landlord, a new commercial rental property leased or rented by the tenant, or a new commercial rental property location leased or rented by a new landlord.

Section 2: Tenant Information

Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:		Title:
Email Address*:		Telephone Number (include area code):

*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), Florida Statutes.

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.)

Section 3: Reason for Change in an Approved Credit Allocation.

Identify the change or changes that apply to you as a tenant holding a previously approved allocation of sales tax credits available under the Florida Sales Tax Credit Scholarship Program.

I have moved to a different commercial rental property and I plan to use my previously approved credit allocation at the new property location. (Your new commercial rental property location must be identified in Section 4.)

The landlord collecting and remitting sales tax on commercial rental property for which I received a credit allocation has changed. (Your landlord must be identified in Section 5.)

Section 4: NEW Commercial Rental Property Location Information		
Physical Street Address of <i>New Commercial Rental Property</i> :		
City:	State: Florida	ZIP:
Section 5: New Landlord Information		
<i>New Landlord Business Name:</i>	<i>New FEIN or EIN:</i>	
<i>New Landlord Sales Tax Certificate Number of Rental Property (only when the Landlord is not required to obtain a FEIN or EIN):</i>		
<i>New Business Mailing Address:</i>		
City:	State:	ZIP:
<i>New Contact Person Name:</i>	<i>New Telephone Number (include area code):</i>	
Section 6: Authorization for Direct Communication with Your New Landlord		
<p>To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your new landlord for the property listed may be required. If you wish to allow the Department to contact your new landlord directly about the tax you pay to the landlord, a written consent from you is required.</p> <p><input type="checkbox"/> I authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property.</p> <p><input type="checkbox"/> I do not authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property.</p>		
Section 7: Notification and Signature		
<p>I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the selected nonprofit scholarship-funding organization.</p> <p>Under penalties of perjury, I declare that I have read this application and the facts stated in it are true.</p>		
<p>_____</p> <p>Signature of Tenant – Owner, Officer, or Partner</p>		<p>_____</p> <p>Date</p>

Mail this application to:

Florida Department of Revenue
Revenue Accounting or Fax 850-410-2526
PO Box 6490
Tallahassee FL 32314-6490

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

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 the 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) using a *Florida Sales Tax Credit Scholarship Program – Application for a Tax Credit Allocation* (Form DR-117000, incorporated by reference in Rule 12AER18-06, F.A.C.) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

Changes to a Credit Allocation

If you are a tenant participating in the Program and you have received a credit allocation, you must notify the Department prior to claiming the tax credit when:

- your landlord collecting and remitting sales tax on the commercial rental property changes; or
- you move to another commercial rental property and plan to use your credit allocation to receive a tax credit at your new commercial rental property location.

Lease Payment Schedule Required

If you contributed to an eligible nonprofit scholarship-funding organization to receive a tax credit under the Program, attach a schedule (sample included) containing the following information regarding the rent or license fee paid on the commercial rental property for which your original credit allocation was beginning with the date your credit allocation was approved by the Department:

- the amount of each rent or license fee payment;
- the date of each rent or license fee payment;
- the sales tax and discretionary sales surtax due on each payment; and
- the amount of the tax credit claimed for each rent or license fee payment.

The Department will review your application to determine whether you remain eligible for the credit allocation. If approved, a letter will be issued to you indicating the amount of credit allocation approved for the new landlord or for the new commercial rental property, or both the new landlord and the new commercial rental property location. If the Department is not able to approve the changes in the credit allocation you requested, a letter will be mailed to you explaining why a credit allocation could not be approved.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If the change in your credit allocation is approved, you must make a monetary contribution to the organization you selected in your original application. The contribution must be made before you are entitled to a tax credit under the Program. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. When you make your contribution, the organization receiving the contribution will issue a certificate of contribution.

Receiving the Allocated Tax Credit

When taking a tax credit against the state tax due on the rent or license fees for commercial rental property, provide your landlord:

- a copy of the updated credit allocation approval letter issued by the Department; and
- a copy of the certificate of contribution issued by an eligible nonprofit scholarship-funding organization.

Retain the original credit allocation approval letter, the updated credit allocation approval letter, and the certificate of contribution in your records.

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



Florida Sales Tax Credit Scholarship Program Application for Rescindment of a Credit Allocation

DR-117200
N. 07/18
Rule 12AER18-06, F.A.C.
Effective 07/18
Page 1 of 2

Apply online at floridarevenue.com/taxes/sfo. It's fast and secure.

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;
- easily submit applications for multiple commercial rental properties; and
- view a summary of your applications and the status of each application.

Section 1: Request for Rescindment of Credit Allocation

Allocation Application Number:	Original Allocation Amount: \$	Amount to Rescind: \$
Name of Eligible Nonprofit Scholarship-Funding Organization:		
<input type="checkbox"/> AAA Scholarship Foundation		
<input type="checkbox"/> Step Up for Students, Inc.		

Section 2: Tenant Information

Business Name:	Federal Employer Identification Number (FEIN or EIN) (if available):		
Business Mailing Address:			
City:	State:	ZIP:	
Contact Person Name:	Title:		
Email Address*:	Telephone Number (include area code):		

* 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), Florida Statutes.

Section 3: Authorization for Email Communication

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.)

Section 4: Landlord Information

Landlord Business Name:	FEIN or EIN (if available):
Landlord Sales Tax Certificate Number of Rental Property (when an FEIN or EIN is not available):	

Section 5: Notification and Signature

I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the eligible nonprofit scholarship-funding organization.

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

Signature of Tenant – Owner, Officer, or Partner

Date

If you are unable to apply online at floridarevenue.com/taxes/sfo, mail this application to:

Florida Department of Revenue
Revenue Accounting
PO Box 6490
Tallahassee FL 32314-6490

or

Fax 850-410-2526

Instructions

The Florida Sales Tax Credit Scholarship Program authorizes the tenant of commercial rental property to rescind the amount of an approved credit allocation during the fiscal year in which the allocation was approved. You may not rescind the amount of a credit allocation for which you have made a monetary contribution to an eligible nonprofit scholarship-funding organization.

To rescind a previously approved credit allocation, you must submit a *Florida Sales Credit Scholarship Program – Application for Rescindment of a Credit Allocation* (Form DR-117200) online at floridarevenue.com/taxes/sfo or a paper application available at floridarevenue.com/forms in the sales and use tax section.

A separate application is required to rescind each previously approved credit allocation. If your application is approved, a letter indicating the amount of the approved rescinded credit allocation will be issued to you. If the Department is not able to approve the

rescindment you requested, a letter explaining why the rescindment could not be approved will be mailed to you.

If you are unable to use the online application, complete a paper *Florida Sales Tax Credit Scholarship Program – Application for Rescindment of a Credit Allocation* (Form DR-117200) and mail to:

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

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

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