Florida Tax Credit Scholarship Program
Application for Rescindment of Previous Allocation of Tax Credit
(Under sections [ss.] 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, and 1002.395, Florida Statutes, [F.S.])

Business name ______________________________________________________________________________________

Federal Employer Identification Number (FEIN) ________________-

Mailing address ______________________________________________________________________________________

City ___________________________ State _____________ ZIP ________________________________

Contact person ___________________________ Contact's telephone number ____________________________

Contact person's email address ________________________________________________________

If included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's FEIN ________________-

Original amount of planned contribution $ ________________-

Confirmation number of original credit allocation application __________________________________________________

Enter the name of the SFO the credit was originally approved for: ______________________________________________________________________________________

Enter the amount you wish to rescind $ ________________-

Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):

______________ Corporate Income Tax (Chapter 220, F.S.)
______________ Insurance Premium Tax (s. 624.509, F.S.)
______________ Excise Tax on Malt Beverages (s. 563.05, F.S.)
______________ Excise Tax on Wine Beverages (s. 564.06, F.S.)
______________ Excise Tax on Liquor Beverages (s. 565.12, F.S.)
______________ Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
______________ Tax on Oil Production (s. 211.02, F.S.)
______________ Tax on Gas Production (s. 211.025, F.S.)

I understand that section (s.) 1002.395(5)(f), 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 for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

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

________________________________________________           ______________________
Signature of officer, owner, or partner                                                              Date
Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit under the Florida Tax Credit Scholarship Program using the Department’s website at floridarevenue.com/taxes/sfo. You must submit a separate application for the rescindment of each previously approved credit allocation.

Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don’t have your original confirmation number contact the Revenue Accounting section at 850-617-8586.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department will approve the rescindment unless:

1. You have claimed the credit amount to be rescinded on a previously filed tax return.

2. The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on October 1st of the third year after the January 1 opening of the allocation period. For example, the allocation year beginning January 1, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020, regardless of whether the annual allotment has been reached because October 1, 2020, is the extended due date of the last tax year beginning in the 2018 calendar year (tax year beginning December 1, 2018, and ending November 30, 2019, with a due date of April 1, 2020, and extended due date of October 1, 2020).