



**Florida Credit for Manufacturing of
Human Breast Milk Derived Human Milk Fortifiers
Application for Tax Credit**

For taxable years beginning on or after January 1, 2023, Florida law provides a credit against the tax imposed by Chapter 220, Florida Statutes (F.S.), equal to 50 percent of the cost of manufacturing equipment purchased for use in the production of human breast milk derived human milk fortifiers in Florida.

Tax credits are available only for purchases of qualifying manufacturing equipment made during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal year. Purchases of qualifying manufacturing equipment must be made on or before the date the taxpayer is required to file its *Florida Corporate Income/Franchise Tax Return* (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.).

The Department of Revenue must approve the tax credit prior to the taxpayer taking the credit on its tax return. **A separate application is required for each taxable year.**

Requested Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers:			
<input type="checkbox"/> State fiscal year 2023-2024 Applying for Tax Year Beginning on or after January 1, 2023, through December 31, 2023. Tax Year _____ - _____		<input type="checkbox"/> State fiscal year 2024-2025 Applying for Tax Year Beginning on or after January 1, 2024, through December 31, 2024. 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/franchise tax return, 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 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.'			
<input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.			
<input type="checkbox"/> 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.)			

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Requested credit computation:

(1) Enter the cost of qualifying manufacturing equipment purchased for use in the production of human breast milk derived human milk fortifiers in Florida during the taxable year.	1	
(2) 50 percent (50%).	2	x 50%
(3) Requested credit. Multiply Line 1 by Line 2.	3	

“Qualifying manufacturing equipment” means equipment for use in the production of human breast milk derived human milk fortifiers:

- That can be sold as a product using a pasteurization or sterilization process; and
- That is in compliance with all applicable United States Food and Drug Administration provisions.

Required documentation:

- The Florida address where the equipment is installed or is being installed.
- Invoices for the qualifying manufacturing equipment purchased and any other documentation/information to demonstrate your eligibility for the credit.
- A list of the specific products manufactured with the qualifying manufacturing equipment.

Under penalties of perjury, I declare that I have read the foregoing application, including accompanying documentation, 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 application and documentation to:

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