



Florida Individuals with Unique Abilities
Tax Credit Program
Application for Tax Credit

F-11992
N. 07/24
Rule 12C-1.051, F.A.C.
Effective 02/25
Page 1 of 2

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

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Individuals with Unique Abilities Tax Credit 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; and
- view a summary of your applications and the status of each application.

If you are required to file Form F-1120 (Florida Corporate Income/Franchise Tax Return) by electronic means, you must apply for a credit online under the Florida Individuals with Unique Abilities Tax Credit Program.

For taxable years beginning during calendar years 2024-2026, Florida law provides a credit against the Florida corporate income/franchise tax imposed by Chapter 220, Florida Statutes (F.S.), to a qualified taxpayer that employs a qualified employee during the taxable year.

A **qualified taxpayer** means a taxpayer who employs a qualified employee at a business located in Florida.

A **qualified employee** means a person who has a physical or intellectual impairment that substantially limits one or more major life activities; a person who has a history or record of such an impairment; or a person who is perceived by others as having such an impairment, **and** the person has been employed for at least 6 months by a qualified taxpayer.

The credit is equal to one dollar for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum tax credit available to a qualified taxpayer is \$10,000 each year. Complete the requested credit computation schedule on page 2 of this form. Additional schedules may be attached if you have more than 10 qualified employees.

A separate application is required for each taxable year.

Requested Tax Credit:

☐ Applying for Tax Year Beginning on or after
January 1, 2024 through December 31, 2024
Tax Year -

☐ Applying for Tax Year Beginning on or after
January 1, 2025 through December 31, 2025
Tax Year -

☐ Applying for Tax Year Beginning on or after
January 1, 2026 through December 31, 2026
Tax Year -

Business Information

Business Name: <input type="text"/>		Federal Employer Identification Number (FEIN): <input type="text"/>
Mailing Address: <input type="text"/>		
City: <input type="text"/>	State: <input type="text"/>	ZIP: <input type="text"/>
Contact Name: <input type="text"/>	Telephone Number: <input type="text"/>	Email Address*: <input type="text"/>

If you are included in a consolidated *Florida Corporate Income/Franchise Tax Return* (Form F-1120), provide:

Parent Corporation's Name: <input type="text"/>	Parent FEIN: <input type="text"/>
--	--------------------------------------

* 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.)

Requested credit computation schedule:

(a) Employee meets the definition of qualified employee? (Do NOT include personally identifiable information about the qualified employee.)					(b) Enter the number of hours the qualified employee worked during the taxable year.	(c) Enter the lesser of \$1,000 or the number of hours from Column (b) multiplied by \$1.	
Employee #1	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		1. \$	
Employee #2	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		2. \$	
Employee #3	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		3. \$	
Employee #4	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		4. \$	
Employee #5	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		5. \$	
Employee #6	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		6. \$	
Employee #7	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		7. \$	
Employee #8	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		8. \$	
Employee #9	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		9. \$	
Employee #10	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		10. \$	
Requested credit. Total lines 1-10 of Column (c) plus any additional schedules, if applicable.						\$	

Under penalties of perjury, I declare that I have read the foregoing application, 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 Individuals with Unique Abilities Tax Credit Program, contact Revenue Accounting:

Phone: 850-617-8586

Fax: 850-921-1171

Email: CreditTrackingGroup@floridarevenue.com

If you are unable to apply online at floridarevenue.com/taxes/SingleTaxCredits, submit your completed application to:

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

Fax: 850-921-1171

or

Email: CreditTrackingGroup@floridarevenue.com

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.