



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 31, 2025

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0400

Dear Janet Young:

Your adoption package for Rules 12-29.001, .002, .003, .004, .005, .006, and .007, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 11:19 a.m. on January 31, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is February 20, 2025.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

AL/wlh

**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#); [Tonya Fulford](#)  
**Subject:** Department of Revenue Rule Certifications -12-6, 12-21, 12-29, 12A-1, 12A-15, 12A-19, 12B-7, 12B-8, 12C-1  
**Date:** Friday, January 31, 2025 11:19:51 AM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[12-6.pdf](#)  
[12-6 Rule Text.docx](#)  
[12-21.pdf](#)  
[12-21 Rule Text.docx](#)  
[12-29.pdf](#)  
[12-29 Rule Text.docx](#)  
[12A-1.pdf](#)  
[12A-1 Rule Text.docx](#)  
[12A-15.pdf](#)  
[12A-15 Rule Text.docx](#)  
[12A-19.pdf](#)  
[12A-19 Rule Text.docx](#)  
[12B-7.pdf](#)  
[12B-7 Rule Text.docx](#)  
[12B-8.pdf](#)  
[12B-8 Rule Text.docx](#)  
[12C-1.pdf](#)  
[12C-1 Rule Text.docx](#)  
**Importance:** High

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good morning,

Attached are the rule certification packets for the following rules and the final language in word format:

- Rule 12-6.003: Protest of Notices of Proposed Assessment Issued by the Department Which Result from and Audit
- Rule 12-21.205: Departmental Levy on Frozen Assets; Procedures (2024 Legislative Changes)
- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
- Rule 12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

BEN ALBRITTON  
President



Representative Tobin Rogers "Toby" Overdorf, Chair  
Senator Erin Grall, Vice Chair  
Senator Mack Bernard  
Senator Don Gaetz  
Senator Thomas J. "Tom" Leek  
Senator Tina Scott Polsky  
Senator Carlos Guillermo Smith  
Senator Clay Yarborough  
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Representative Chad Johnson  
Representative Kim Kendall  
Representative Leonard Spencer  
Representative Debra Tendrich  
Representative Meg Weinberger

DANIEL PEREZ  
Speaker



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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-29.001, .002, .003, .004, .005, .006, .007  
**File Control No:** 195324

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 1/31/2025

This certification expires after: 2/7/2025

Certifying Attorney: Jamie Jackson

**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 31, 2025

Alexandra Leijon  
Administrative Code and Register Director  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

- 12-29.001, F.A.C., Scope
- 12-29.002, F.A.C., Florida Tax Credit Scholarship Program; Participation; Allocation;  
Carryforward; Transfer; Rescindment
- 12-29.003, F.A.C., Public Use Forms
- 12-29.004, F.A.C., Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer;  
Rescindment
- 12-29.005, F.A.C., The New Worlds Reading Initiative; Participation; Allocation; Carryforward;  
Transfer; Rescindment
- 12-29.006, F.A.C., Live Local Program; Participation; Allocation; Carryforward; Transfer;  
Rescindment
- 12-29.007, F.A.C., Child Care Tax Credits Program; Participation; Allocation; Carryforward;  
Transfer; Rescindment (*New*)

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue  
2450 Shumard Oak Blvd.  
Bldg. One, Room 1-2600  
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-29.001	12-29.003	12-29.005	12-29.007
12-29.002	12-29.004	12-29.006	

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: \_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
22  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-29.001	12-29.003	12-29.005	12-29.007
12-29.002	12-29.004	12-29.006	

  
\_\_\_\_\_  
Signature of Agency Head

Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE

MULTITAX CREDITS

AMENDING RULES 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005 AND 12-29.006

CREATING RULE 12-29.007

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules for administration of the Child Care Tax Credits program and that the program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees, operating an eligible child care facility for employees, or paying an eligible child care facility in the name and for the benefit of an employee. The proposed amendments also provide that the New Worlds Reading Initiative program allows taxpayers to receive a credit allocation for contributions made to the University of Florida Lastinger Center for Learning.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) add the Child Care Tax Credits program tax credit to the insurance premium tax deductions and credits for determining the limitation of the insurance premium due for purposes of the Florida Tax Credit Scholarship program tax credit; (2) remove obsolete provisions and examples for a tax credit carryforward period of five years for tax years beginning before January 1, 2018; (3) update the examples for when taxpayers are eligible to apply for a credit allocation from each annual tax cap, the carryforward of unused tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed; and (4) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, four forms required for taxpayers to receive a credit allocation, to rescind a previous credit allocation, or to transfer a tax credit between members of the same affiliated group of corporations under the Child Care Tax Credits Program: Form DR-556000 – Child Care Tax Credits Program – Application for Tax Credit Allocation; Form DR-556000A – Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement; Form



DR-556100 – Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit; and Form DR-556200 - Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit. The proposed amendments to Form DR-336000 (New Worlds Reading Initiative Application for Tax Credit Allocation for Contributions to the Administrator), and Form DR-336100 (The New Worlds Reading Initiative Application for Rescindment of Previous Allocation of Tax Credit), remove the request to designate an administrator for the New Worlds Reading Initiative and remove obsolete provisions. The proposed amendments to Form DR-116000 (Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations), to Form DR-116100 (Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit), and to Form DR-116200 (Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit), allow applicants to select how their email address may be used by the Department.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide that an application for an allocation of the available annual credit may be submitted the first day of January that is not a Saturday, Sunday, or legal holiday for the state fiscal year beginning July 1; (2) provide that a sales and use tax credit is allowed against tax self-accrued and paid in accordance with a Sales and Use Tax Direct Pay Permit; and (3) adds an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) reflects the single administrator for the New Worlds Reading Initiative program; (2) adds the Child Care Tax Credits program tax credits to the insurance premium tax deductions and credits for determining the limitation of the insurance premium tax due for purposes of the New Worlds Reading Initiative program tax credit; and (3) adds an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

The proposed amendments to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), add an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

Proposed new Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides: (1) definitions for purposes of administering the program; (2) the

taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), are necessary to clarify the tax credit programs administered by the rule chapter and to provide that the rule chapter includes rules to administer the Child Care Tax Credits program created by sections 26, 32, 39, 44, 49, 54, and 55, Chapter 2024-158, L.O.F.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F., which adds the Child Care Tax Credits to the insurance premium tax credits and deductions for purposes of the Florida Scholarship Tax Credits program tax credit, to remove obsolete provisions and examples for an obsolete tax credit carryforward period of five years for tax years beginning before January 1, 2018, to update examples to apply for a credit allocation, carryforward unused tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed, and to provide how to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, changes to three forms used in the administration of the Florida Tax Credit Scholarship Program to allow applicants to select how their email address may be used by the Department, four new forms required for administration of the Child Care Tax Credits program, and changes to two forms to reflect the designation of the University of Florida Lastinger Center for Learning as the administrator of the New Worlds Reading Initiative.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to reflect when a taxpayer may first submit an application for an allocation of the tax credit available each state fiscal year provided in subsection 402.62(5), F.S., as amended by section 45, Chapter 2024-158, L.O.F., and update how documents and applications may be submitted to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; allocation; Carryforward; Transfer; Rescindment), are necessary to reflect the administrator of the New Worlds Reading Initiative provided in section 1003.485, F.S., as amended by section 4, Chapter 2024-162, L.O.F., implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F., and update how documents may be submitted to the Department.

The proposed amendment to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to update how documents and applications may be submitted to the Department.

Proposed creation of Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to provide for administration of the program as provided in sections 26, 32, 36, 39, 44, 49, 53, 54, and 55, Chapter 2024-158, L.O.F.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 15, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2761-2762), to advise the public of the draft changes to Rule 12-29.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 14, 2024

A Notice of Rule Development was published in the *Florida Administrative Register* on October 28, 2024 (Vol. 50, No. 211, pp. 4046-4047), to advise the public of the draft changes to Rules 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005 and 12-29.006, and the creation of Rule 12-29.007, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 2024. No request was received, and no workshop was held. No comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rules 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005, 12-29.006, and 12-29.007, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240, p. 4644). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241, pp. 4661-4662) to correct the address of the public meeting.

## SUMMARY OF RULE HEARING

JANUARY 14, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 18, 2024 (Vol. 50, No. 245, pp. 4727-4738), to advise the public of the proposed changes to Rules 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005, 12-29.006 and the proposed creation of Rule 12-29.007, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 14, 2025. No request was received, and no hearing was held. No written comments were received by the Department.

Prior to adoption and certification, a technical change was included to provide that no changes are proposed to subsection 12-29.003(5), F.A.C.

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-29.001	12-29.003	12-29.005	12-29.007
12-29.002	12-29.004	12-29.006	

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: \_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

General Counsel

\_\_\_\_\_  
Title

22

\_\_\_\_\_  
Number of Pages Certified

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE  
MULTITAX CREDITS  
AMENDING RULES 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005 AND 12-29.006  
CREATING RULE 12-29.007

**12-29.001 Scope.**

(1) This rule chapter sets forth the rules to be used in the administration of the following tax credits ~~for contributions made to the following~~:

(a) The Florida Tax Credit Scholarship Program ~~Nonprofit scholarship-funding organizations (SFOs) under Section 1002.395, F.S., Florida Tax Credit Scholarship Program.~~ That program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship-funding organizations ~~SFOs~~.

(b) The Strong Families Tax Credit program ~~Eligible charitable organizations under Section 402.62, F.S., Strong Families Tax Credit program.~~ That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Children and Families.

(c) The New Worlds Reading Initiative program ~~administrator of the initiative under Section 1003.485, F.S. The New Worlds Reading Initiative program.~~ That program allows taxpayers to receive a credit allocation for contributions made to the University of Florida Lastinger Center for Learning ~~administrator of the initiative designated by the Department of Education~~.

(d) No change.

(e) The Child Care Tax Credits program under Section 402.261, F.S. That program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees; operating a child care facility for employees; or paying an eligible child care facility in the name and for the benefit of an employee.

(2) No change.

*Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875, 220.1876, 220.1877, 220.1878, 220.19, 402.261, 402.62(5), 420.50872, 561.1211, 561.1212, 561,1213, 561.1214.*

624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5), 1003.485(5) FS. History–New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24, 2-20-25.

**12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (2) No change.

(3) Applications for credit allocations.

(a) through (b) No change.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2025-2026 ~~2018-2019~~ state fiscal year credit beginning on January 2, 2025 ~~2018~~. The application must be submitted before May 1, 2026 ~~2019~~; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2026 ~~2019~~.

b. Example: A taxpayer with a tax year beginning December 1, 2025 ~~2018~~, and ending November 30, 2026 ~~2019~~, may apply for a credit allocation for the 2025-2026 ~~2018-2019~~ state fiscal year credit beginning on January 2, 2025 ~~2018~~. The application must be submitted before April 1, 2027 ~~2020~~; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2027 ~~2020~~.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2025-2026 ~~2019-2020~~ state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2025 ~~2019~~. The application must be made on or before February 28, 2026 ~~29, 2020~~.



3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages –  
A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2025-2026 ~~2018-2019~~ state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2025 ~~2018~~. The application must be made on or before June 30, 2026 ~~2019~~.

(d) No change.

(4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. through c. No change.

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S.; ~~and~~

e. The amount of the Live Local Program credit under Section 624.51058, F.S.; and

f. The amount of Child Care Tax Credits under Section 624.5107, F.S.

2. No change.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from each SFO to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

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b. No change.

(d) through (f) No change.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ~~five years, if the credit was earned in a taxable year beginning before January 1, 2018, or for a period not to exceed ten years, if the credit was earned in a taxable year beginning on or after January 1, 2018.~~

(b) Examples.

~~1. Corporate Income Tax Example—A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the year ending December 31, 2017. Any unused carryforward from its tax year ending December 31, 2017, expires on December 31, 2022.~~

~~1.2.~~ Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2024 ~~2018~~. Any unused carryforward from its tax year ending December 31, 2024 ~~2018~~, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2034 ~~2028~~.

~~3. Insurance Premium Tax Example—A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2017. Any unused carryforward from its tax year ending December 31, 2017, expires on December 31, 2022.~~

~~2.4.~~ Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2024 ~~2018~~. Any unused carryforward from its tax year ending December 31, 2024 ~~2018~~, expires on December 31, 2034 ~~2028~~.

~~5. Sales and Use Tax Example—A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department as a result of the Direct Pay Permit for the state fiscal year 2017-2018. The taxpayer paid the contribution to an SFO on July 14, 2017, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Sales and Use Tax Direct Pay Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2018. Any unused carryforward from the 2017-2018 state fiscal year expires June 30, 2023.~~

~~3.6.~~ Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year ~~2024-2025~~ ~~2018-2019~~. The taxpayer paid the contribution to an SFO on July ~~15, 2024~~ ~~13, 2018~~, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer’s state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, ~~2025~~ ~~2019~~. Any unused carryforward from the ~~2024-2025~~ ~~2018-2019~~ state fiscal year expires June 30, ~~2035~~ ~~2029~~.

~~4.7.~~ No change.

~~8. Excise Taxes on Liquor, Wine, and Malt Beverages Example~~ – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year ~~2017-2018~~. The taxpayer’s liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the ~~2017-2018~~ state fiscal year expires June 30, ~~2023~~.

~~5.9.~~ Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year ~~2024-2025~~ ~~2018-2019~~. The taxpayer’s liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the ~~2024-2025~~ ~~2018-2019~~ state fiscal year expires June 30, ~~2035~~ ~~2029~~.

(7) Transfers of unused Tax Credits.

(a) through (d) No change.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (Form DR-116200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

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(f) through (g) No change.

(8) Rescindment of unused Tax Credits.

(a) No change.

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

when:

1. No change.

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2025 ~~2018~~, for the state fiscal year beginning July 1, 2025 ~~2018~~, closes for all taxpayers on October 1, 2027 ~~2020~~.

(c) through (d) No change.

*Rulemaking Authority 402.261(7), 420.50872, 1002.395(12)(b) F.S. Law Implemented 211.0251, 212.1831, 212.1833, 213.37, 220.1875, 402.261, 420.50872, 624.509(7), 624.51055, 1002.395(5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25.*

**12-29.003 Public Use Forms.**

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, Strong Families Tax Credit program, ~~and~~ The New Worlds Initiative Tax Credit program, and Child Care Tax Credits program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department’s website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date

(2)(a) DR-116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1775944257">http://www.flrules.org/Gateway/reference.asp?No=Ref-1775944257</a> )	<u>02/25 05/22</u>
(b) DR-116100	Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776040166">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776040166</a> )	<u>02/25 01/19</u>
(c) DR-116200	Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776140167">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776140167</a> )	<u>02/25 01/19</u>
(3) No change.		
(4)(a) DR-336000	The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776244264">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776244264</a> )	<u>02/25 05/22</u>
(b) DR-336100	The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1776344264">http://www.flrules.org/Gateway/reference.asp?No=Ref-1776344264</a> )	<u>02/25 05/22</u>
(c) No change.		
(5) No change		
(6)(a) DR-556000	<u>Child Care Tax Credits Program – Application for Tax Credit Allocation</u>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17764">http://www.flrules.org/Gateway/reference.asp?No=Ref-17764</a> )	<u>02/25</u>
(b) DR-556000A	<u>Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement</u>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17765">http://www.flrules.org/Gateway/reference.asp?No=Ref-17765</a> )	<u>02/25</u>

<u>(c) DR-556100</u>	<u>Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17766">http://www.flrules.org/Gateway/reference.asp?No=Ref-17766</a>)</u>	<u>02/25</u>
<u>(d) DR-556200</u>	<u>Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17767">http://www.flrules.org/Gateway/reference.asp?No=Ref-17767</a>)</u>	<u>02/25</u>

*Rulemaking Authority 213.06(1), ~~402.261(7)~~, 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, ~~213.37~~, 220.1875, 220.1876, 220.1877, 220.1878, ~~402.261~~, 402.62(5), 420.50872, 561.1211, 561.1212, 561.1213, ~~624.509(7)~~, 624.51055, 624.51056, ~~624.51057~~, ~~624.510.57~~, 624.51058, 1002.395(5), 1003.485(5) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25.*

**12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (2) No change.

(3) Applications for credit allocations.

(a) through (b) No change.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first ~~business~~ day of the January of each calendar year that is not a Saturday, Sunday, or legal holiday for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2025-2026 ~~2022-2023~~ state fiscal year credit beginning on January 2, 2025 ~~3, 2022~~. The application must be submitted before May 1, 2026 ~~2023~~; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2026 ~~2023~~.

b. Example: A taxpayer with a tax year beginning December 1, ~~2025~~ ~~2022~~, and ending November 30, ~~2026~~ ~~2023~~, may apply for a credit allocation for the ~~2025-2026~~ ~~2022-2023~~ state fiscal year credit beginning on January ~~2~~, ~~2025~~ ~~3~~, ~~2022~~. The application must be submitted before April 1, ~~2027~~ ~~2024~~; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, ~~2027~~ ~~2024~~.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first ~~business~~ day of ~~the January of each~~ calendar year that is not a Saturday, Sunday, or legal holiday and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the ~~2025-2026~~ ~~2022-2023~~ state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, ~~2025~~ ~~2022~~. The application must be made on or before February 28, ~~2026~~ ~~2023~~.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first ~~business~~ day of ~~January~~ of the calendar year that is not a Saturday, Sunday, or legal holiday preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the ~~2025-2026~~ ~~2022-2023~~ state fiscal year, taxpayers may apply for a credit allocation beginning on January ~~2~~, ~~2025~~ ~~3~~, ~~2022~~. The application must be made on or before June 30, ~~2026~~ ~~2023~~.

(d) No change.

(4) No change.

(5) Tax Credits.

(a) through (b) No change.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the eligible charitable organization to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

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b. No change.

(d) through (f) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its group by submitting Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit (Form DR-226200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New 5-23-22, 2-20-25.*

**12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment.**

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

(a) “Administrator” means the University of Florida Lastinger Center for Learning ~~a state university registered with the Department of Education under Section 1002.395(15)(i), F.S., and designated to administer the New Worlds Reading Initiative.~~



(b) through (h) No change.

(2) No change.

(3) Applications for credit allocations.

(a) No change.

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

~~1. Each administrator the taxpayer intends to support; and,~~

2. through 3. renumbered 1. through 2. No change.

(c) through (d) No change.

(4) Notification.

(a) through (b) No change.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the ~~designated~~ administrator must be made. Contributions must be made during the period specified in the approval letter. The administrator ~~receiving a contribution~~ will issue the taxpayer a certificate of contribution signed by an authorized representative of the administrator containing:

1. through 6. No change.

(d) through (e) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. No change

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); ~~and,~~

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation);-

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., the amount of the Child Care Tax Credits Program credit under

Section 624.5107, F.S., and the amount of the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the administrator to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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Tallahassee, FL 32314-6609

b. No change.

(d) through (f) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit (Form DR-336200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 402.261(7), 420.50872, 1003.485(7)(b) FS. Law Implemented 211.0252, 212.1833, 220.1876, 402.261, 561.1212, 624.509(7), 624.51056, 624.51058, 1003.485(5) FS. History—New 5-23-22, Amended 1-1-24, 2-20-25.*

**12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. No change.

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); ~~and~~,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation); ~~and~~.

d. No change.

2. No change.

(c) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Live Local Program – Notice of Intent to Transfer a Tax Credit (Form DR-446200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

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(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 420.50872 FS. Law Implemented 220.1878, 420.50872, 624.51058 FS. History—  
New 1-1-24, 2-20-25.*

**12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer;**

**Rescindment.**

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

(a) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(b) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Child Care Tax Credits Program.

(c) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(d) “Eligible children” means the children or grandchildren of an employee of a taxpayer, if such employee is the child or grandchild’s caregiver as defined in Section 39.01, F.S.

(e) “Eligible child care facility” means a child care facility that is licensed under Section 402.305, F.S., or is exempt from licensure under Section 402.316, F.S.

(f) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(g) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.261, F.S., to allocate.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation:

(a) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida oil production tax imposed under Section 211.02, F.S., or Florida gas production tax imposed under Section 211.025, F.S.

(b) For excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or,

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, taxpayers must submit Child Care Tax Credits Program – Application for Tax Credit Allocation (Form DR-556000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department. Taxpayers applying for an allocation of credit for child care facility startup costs under Section 402.261(2)(a), F.S., or operation of a taxpayer’s eligible child care facility under Section 402.261(2)(b), F.S., must attach Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement (Form DR-556000A, incorporated by reference in Rule 12-29.003, F.A.C.) to Form DR-556000.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). Taxpayers who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

3.a. Pursuant to Section 402.261(4)(c), F.S., if two or more taxpayers choose to jointly establish and operate an eligible child care facility, or cause a not-for-profit taxpayer to establish and operate an eligible child care facility,

the taxpayers must jointly file Form DR-556000, or the not-for-profit taxpayer may file Form DR-556000.

Notwithstanding subparagraph 1., a joint paper application must be filed.

b. A joint paper application for an allocation of credit must be submitted to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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

1. Each tax listed in subsection (2) against which the taxpayer intends to apply any allocation of credit received.

2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. The credit must be earned before the date the taxpayer is required to file its Florida corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2025-2026 state fiscal year credit beginning on January 2, 2025. The credit must be earned before May 1, 2026; however, if the due date of the taxpayer's Florida corporate income/franchise tax return is validly extended, the credit must be earned before November 1, 2026.

b. Example: A taxpayer with a tax year beginning December 1, 2025, and ending November 30, 2026, may apply for a credit allocation for the 2025-2026 state fiscal year credit beginning on January 2, 2025. The credit must be earned before April 1, 2027; however, if the due date of the taxpayer's Florida corporate income/franchise tax return is validly extended, the credit must be earned before October 1, 2027.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. The credit must be earned during the taxpayer’s taxable year. Example: For the 2025-2026 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2025. The credit must be earned on or before December 31, 2025.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The credit must be earned by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2025-2026 state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2025. The credit must be earned by June 30, 2026.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer’s insurance premium tax return is due; or until the day before the due date of the taxpayer’s Florida corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

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

(c)1. If the amount of credit allocation requested by a taxpayer is subsequently determined to be overstated, the taxpayer may not claim more credit on its tax return than it was allocated by the Department. For example, Taxpayer A requested an allocation of credit of \$800,000, based on estimated costs of constructing an eligible child care facility. Later, it was determined Taxpayer A should have only applied for an allocation of \$750,000, based on

actual eligible child care facility startup costs. Taxpayer A is only entitled to claim a credit of up to \$750,000 on its tax return. Taxpayer A may rescind the \$50,000 in unused credit allocation so that it may be reallocated to other taxpayers, if such rescindment is made within the timeframes provided in subsection (8).

2. If the amount of credit allocation requested by a taxpayer is later determined to be understated, the taxpayer may not claim more credit on its tax return than it was allocated by the Department. For example, Taxpayer Z submitted Form DR-556000 to the Department, requesting an allocation of credit of \$64,800. The request was based on Taxpayer Z making payments to an eligible child care facility in the name and for the benefit of its employees, estimating that it would be paying for child care costs for 18 eligible children. Later, Taxpayer Z determined its allocation request should have been for \$72,000, because it actually made payments to an eligible child care facility for 20 eligible children. Taxpayer Z is limited to a credit of \$64,800 when it files its tax return.

(5) Tax Credits.

(a)1. Corporate Income Tax – One hundred percent of the credit earned against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.

b. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the tax credit allocation letter issued by the Department to the Florida corporate income/franchise tax return on which any tax credit is taken.

(b)1. Insurance Premium Tax – One hundred percent of the credit earned against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation);

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., and



e. The amount of the Live Local Program credit under Section 624.51058, F.S.

2. Taxpayers must attach a copy of the tax credit allocation letter issued by the Department to the tax return on which any tax credit is taken.

(c)1. Sales and Use Tax – One hundred percent of the credit earned is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2. The Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. Tax on Oil and Gas Production – One hundred percent of the credit earned is allowed against any tax due on oil or gas production in Florida imposed under Sections 211.02 and 211.025, F.S.

2. The tax credit may not exceed 50 percent of the tax due on the return on which the tax credit is taken. If a taxpayer has earned tax credits under Section 1002.395, F.S. (Florida Tax Credit Scholarship Program), Section 402.62, F.S. (Strong Families Tax Credit), and Section 1003.485, F.S. (The New Worlds Reading Initiative), the credit under Section 1002.395, F.S., will be applied first; the credit under Section 402.62, F.S., will be applied second; the credit under Section 1003.485, F.S., will be applied third; and the credit under Section 402.261, F.S., will be applied fourth, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the tax credit allocation letter issued by the Department to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – One hundred percent of the credit earned is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the tax credit allocation letter from the Department to the tax return on which any tax credit is taken.

(f) Credits earned for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the tax credit allocation letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed five years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2025. Any unused carryforward from its tax year ending December 31, 2025, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2030.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2025. Any unused carryforward from its tax year ending December 31, 2025, expires on December 31, 2030.

3. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2025-2026. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2026. Any unused carryforward from the 2025-2026 state fiscal year expires June 30, 2031.

4. Tax on Oil and Gas Production – The same application periods and credit carryforward periods that apply to a sales and use tax credit allocation apply to a credit allocation against the tax on oil and gas production.

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2025-2026. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2025-2026 state fiscal year expires June 30, 2031.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer an approved credit allocation or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, an approved credit allocation that has not been claimed on a tax return or a carryforward tax credit that has not been claimed on a tax return may be transferred between members of the same affiliated group of corporations.

(b) A transferred credit allocation or carryforward tax credit may only be used against the same tax as the original credit allocation approved by the Department.

(c) A transferred credit allocation or carryforward tax credit may only be taken by the receiving member of the affiliated group during the same period for which the transferring member was approved.

(d)1. A taxpayer must notify the Department of its intent to transfer any unused credit allocation or carryforward tax credit to another member of its affiliated group by submitting Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit (Form DR-556200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or carryforward tax credit to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(e) The Department must approve the application for transfer of the unused credit allocation or carryforward tax credit before the receiving member may claim a tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the receiving member may claim a tax credit on a tax return.

(f) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(g) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim a tax credit on a tax return.

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at [floridarevenue.com](http://floridarevenue.com) or submit Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-556100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

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

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2025, for the state fiscal year beginning July 1, 2025, closes for all taxpayers on October 1, 2027.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

*Rulemaking Authority 213.06(1), 402.261(7) FS. Law Implemented 211.0254, 212.1835, 220.19, 402.261, 561.1214, 624.509(7), 624.5107 FS. History–New 02-20-25.*

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12-29.003, F.A.C., have been:

(1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title Name</u>
DR-116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
DR-116100	Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit
DR-116200	Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit
DR-336000	The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator
DR-336100	The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit
DR-556000	Child Care Tax Credits Program – Application for Tax Credit Allocation
DR-556000A	Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement
DR-556100	Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit
DR-556200	Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Tonya Fulford](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12-29.003 Reference Material for Rule Adoption Approved  
**Date:** Thursday, January 30, 2025 1:42:54 PM

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Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12-29.003

Reference Number: Ref-17759; Reference Name: DR-116000 - Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations

Reference Number: Ref-17760; Reference Name: DR-116100 - Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit

Reference Number: Ref-17761; Reference Name: DR-116200 - Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit

Reference Number: Ref-17762; Reference Name: DR-336000 - The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator

Reference Number: Ref-17763; Reference Name: DR-336100 - The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit

Reference Number: Ref-17764; Reference Name: DR-556000 - Child Care Tax Credits Program – Application for Tax Credit Allocation

Reference Number: Ref-17765; Reference Name: DR-556000A - Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement

Reference Number: Ref-17766; Reference Name: DR-556100 - Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit

Reference Number: Ref-17767; Reference Name: DR-556200 - Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit

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Administrative Code and Register Staff  
Florida Department of State