

12C-1.0198 Experiential Learning Tax Credit Program.

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

(a) “Apprentice” means a person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of employers, or a local joint apprenticeship committee.

(b) “Full time” means at least 30 hours per week.

(c) “Preapprentice means any person 16 years of age or over engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education.

(d) “Qualified business” means a business that is in existence and has been continuously operating for at least 3 years.

(e) “Student intern” means a person who has completed at least 60 credit hours at a state university or 15 credit hours at a Florida College System institution, regardless of whether the student intern receives course credit for the internship; a person who is enrolled in a career center operated by a school district under Section 1001.44, F.S., or a charter technical career center; or any graduate student enrolled at a state university.

(2) Available Tax Credits for Qualified Businesses. For taxable years beginning during calendar years, 2022-2025, an experiential learning tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per apprentice, preapprentice, or student intern, but no more than \$10,000 per taxable year.

(a) These tax credits are available on a first-come, first-served basis.

(b) The Department must approve the tax credit before the taxpayer can take the credit on a return.

(c) Qualified businesses may carry forward any unused portion of the tax credit for up to two taxable years.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one apprentice, preapprentice, or student intern during any of the taxable years 2022-2025 in an apprenticeship, preapprenticeship, or internship in which the student intern worked full time in Florida for at least 9 consecutive weeks, or the apprentice or preapprentice worked in Florida for at least 500 hours, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as apprentices, preapprentices, or student interns by the qualified business.

2. Employed, on average for the 3 immediately preceding taxable years, 10 or fewer full-time employees and previously hired at least one apprentices, preapprentices, or student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each apprentices, preapprentices, or student intern employed during any of the taxable years 2022-2025 is enrolled in an educational institution as stated in paragraph (1)(e) or with a provider of related technical instruction and maintains a minimum grade point average of 2.0 on a 4.0 scale, if applicable.

(4) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Experiential Learning Tax Credit Program – Application for Tax Credit (Form F-1198, incorporated by reference in Rule 12C-1.051, F.A.C.), along with documentation demonstrating that the business and apprentice, preapprentice, or student intern meet the criteria to receive tax credits, including a taxpayer’s Registered Apprenticeship Partners Information Data System program identification number, if applicable.

(b) Following receipt of an application, the Department will send written correspondence regarding the amount of tax credit approved or providing the reason the tax credit application could not be approved, whether in whole or in part. The taxpayer may protest a 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.

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS. History—New 1-1-23, Amended 1-1-24.

12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.

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

(a) “Credit” means the credit for manufacturing of human breast milk derived human milk fortifiers authorized under Section 220.1991, F.S.

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

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

(2) Available Credits. For taxable years beginning during the 2023 and 2024 calendar years, a credit is available against the tax imposed by Chapter 220, F.S., that is equal to 50 percent of the cost of qualifying manufacturing equipment purchased during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal year.

(a) These tax credits are available on a first-come, first-served basis.

(b) The Department must approve the tax credit before the taxpayer can take the credit on a return.

(c) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to Section 220.131(1), F.S., may be allowed the credit on a consolidated return basis.

(d) Taxpayers may carry forward any unused portion of the tax credit for up to five taxable years.

(3) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (Form F-11991, incorporated by reference in Rule 12C-1.051, F.A.C.), along with documentation demonstrating that the taxpayer purchased qualifying manufacturing equipment.

(b) Following receipt of an application, the Department will send written correspondence regarding the amount of tax credit approved or providing the reason the tax credit application could not be approved, whether in whole or in part. The taxpayer may protest a 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.

(4) Transfers of unused tax credits.

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

(b) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(c) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(d) 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 Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (Form F-11991T, incorporated by reference in Rule 12C-1.051, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

Rulemaking Authority 213.06(1), 220.1991, FS. Law Implemented 220.1991 FS. History–New 1-1-24.

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at 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, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) F-851	Corporate Income/Franchise Tax Affiliations Schedule (http://www.flrules.org/Gateway/reference.asp?No=Ref-16277)	01/24
(3)(a) F-1065	Florida Partnership Information Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06341)	01/16
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16278)	01/24
(4) F-1120A	Florida Corporate Short Form Income Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16280)	01/24
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16279)	01/24
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023 (http://www.flrules.org/Gateway/reference.asp?No=Ref-16281)	01/24
(6) F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07769)	01/17
(7)(a) F-1120X	Amended Florida Corporate Income/Franchise Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06346)	01/16
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-14255)	01/22
(8) F-1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02109)	01/13
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (N. 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16044)	11/23
(b) F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (N. 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16045)	11/23
(10) F-1193T	Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16282)	01/24
(11) F-1196	Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08989)	01/18
(12) F-1198	Florida Experiential Learning Tax Credit Program – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16284)	07/23

(13)(a) F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16285)	07/23
(b) F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16286)	07/23
(14) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16283)	01/24
(15) F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07771)	01/17

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.1991, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24.