



qualified apprentice and preapprentice during calendar years 2022-2025.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), repeal obsolete forms previously used to administer the enterprise zone jobs credit and property tax corporate income tax credits, and adopt updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk Fortifiers (s. 33, Ch. 2023-157, L.O.F.), and remove reference to the obsolete Florida Renewable Energy Production Credit on the form to notify the Department of the transfer of tax credits.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 213.06(1), 220.183(4)(d), 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), 213.755(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, 220.193, 220.194, 220.195, 220.196, 220.198, 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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/265558880189094743>

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12C-1.0188 Community Contribution Tax Credit Enterprise Zone Program.**

~~(1) Corporate Income Tax — Enterprise Zone Jobs Credit.  
(a) How to Claim the Credit. Section 220.181(2), F.S., requires that an application, which includes the information stated in that subsection, be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(b)1. Forms Required. Taxpayers claiming the Enterprise Zone Jobs Credit for employees hired on or after January 1, 2006, must use Form F 1156Z, Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (incorporated by reference in rule 12C 1.051, F.A.C.), to compute the allowable Enterprise Zone Jobs Credit amount. Form F 1156Z requires the signature of an officer, under oath, duly authorized to sign. The F 1156Z must be certified by the Enterprise Zone Development Agency, attached to a corporate income tax return, and submitted to the Department of Revenue.~~

~~2. A copy of the certified F 1156Z must be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee,~~

~~Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(2) Corporate Income Tax — Enterprise Zone Property Tax Credit.~~

~~(a) How to Claim the Credit.~~

~~1. Notice Required. Section 220.182(4), F.S., requires a notice be filed with the local property appraiser before the Enterprise Zone Property Tax Credit may be claimed. This notice must be on Form DR 456, Notice of New, Rebuilt, or Expanded Property (incorporated by reference in rule 12D-16.002, F.A.C.).~~

~~2. This notice is required to be filed with the property appraiser of the county in which the eligible business property is located, or is to be located, no later than April 1 of the year in which the property is first subject to ad valorem assessment. If this notice is not filed by April 1 of the year in which the eligible property is first subject to assessment, the taxpayer will be precluded from qualifying for the tax credit and would not be allowed to claim the Enterprise Zone Property Tax Credit in later years.~~

~~(b)1. The Enterprise Zone Development Agency for the enterprise zone in which the eligible property is located, must certify all applications meeting the criteria set forth in section 220.182, F.S., to be eligible to receive the credit.~~

~~2. Taxpayers claiming the Enterprise Zone Property Tax Credit against corporate income tax, must use Form F 1158Z, Enterprise Zone Property Tax Credit (incorporated by reference in rule 12C 1.051, F.A.C.), to apply for, and compute the allowable amount of the credit. The F 1158Z must be certified by the Enterprise Zone Development Agency, attached to a Florida corporate income tax return and submitted to the Department of Revenue. A copy of the certified F 1158Z is to be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(3) Corporate Income Tax or Insurance Premium Tax — Community Contribution Tax Credit.~~

~~(1)(a) Who May Claim the Credit Against Corporate Income Tax or Insurance Premium Tax.~~

~~(a) Any taxpayer who has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development, for a community contribution to any revitalization project undertaken by an eligible sponsor, will be allowed a credit of 50 percent of the contribution. The total annual credit for each taxpayer under this section, applied against the tax due under chapter 220, F.S., for a taxable year, is limited to \$200,000. Additionally, Ceontributions approved for insurance companies who are eligible to take this credit against the insurance premium tax, as~~

provided for in section 624.5105, F.S., are not eligible to receive the credit against the corporate income tax.

(b) The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit. In instances where the value is misrepresented to the Florida Department of Commerce Economic Opportunity, the Director of the Department of Revenue has the authority to redetermine the value of the contribution, pursuant to section 220.44, F.S.

1. through 2. No change.

(2)(e) Carryover of Community Contributions.

1. through 2. No change.

(d) through (f) renumbered (3) through (5) No change.

(4) The forms referenced in this rule section are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(5) Questions relating to enterprise zones created on January 1, 2006, should be directed to:

Department of Economic Opportunity  
 Division of Strategic Business Development  
 The Capitol  
 Tallahassee, Florida 32399-0001.

Rulemaking Authority 213.06(1), 220.182(8), 220.183(4)(6)(d), 220.51 FS. Law Implemented 213.05, 213.35, 220.03(1), 220.131, 220.181, 220.182, 220.183, 220.44, 290.0055, 290.0065, 290.009(1) FS. History—New 1-3-96, Amended 8-1-02, 5-1-06,\_\_\_\_\_.

**12C-1.0198 Experiential Learning Internship 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.  
~~“Department” means the Florida Department of Revenue.~~

(b) No change.

(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)(e)~~ No change.

~~(e)(d)~~ “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 ~~the 2022 and 2023~~ calendar years 2022-2025, an experiential learning a student internship 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) through (c) No change.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one apprentice, preapprentice, or student intern full time during any of the 2022 or 2023 taxable years 2022-2025 year 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 apprentice, preapprentice, or student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each apprentice, preapprentice, or student intern employed during any of the 2022 or 2023 taxable years 2022-2025 year is enrolled in an educational institution as stated in paragraph (1)(e) or with a provider of related technical instruction ~~(1)(d)~~ 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 Internship 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) No change.

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS., s. 4, Ch. 2023-81, LOF. History–New 1-1-23, Amended

**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-1191T, 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), FS, s. 33, Ch. 2023-157, LOF. Law Implemented 220.1991 FS, s. 33, 2023-157, LOF. History–New

**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) No change.

| Form Number    | Title                                                                                                                                                                                                                         | Effective Date |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| (2) No change. |                                                                                                                                                                                                                               |                |
| (3)(a) F-1065  | Florida Partnership Information Return (R-01/16) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06341">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06341</a> )                              | XX/XX01/16     |
| (b) F-1065 N   | Instructions for Preparing Form F-1065 Florida Partnership Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10186">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10186</a> ) | XX/XX01/19     |
| (4) F-1120 A   | Florida Corporate Short Form Income Tax Return ( <a href="http://www.flrules.org/Gateway/reference.a">http://www.flrules.org/Gateway/reference.a</a> )                                                                        | XX/XX01/22     |

|                            |                                                                                                                                                                                                                                                                       |            |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|
|                            | <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14252">sp?No=Ref-XXXXX14252</a> )                                                                                                                                                                   |            |
| (5)(a) F-1120              | Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14842">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14842</a> )                                                                         | XX/XX01/23 |
| (b) F-1120 N               | Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 20232022 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14843">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14843</a> )  | X/XX01/23  |
| (6) through (8) No change. |                                                                                                                                                                                                                                                                       |            |
| (9)(a) F-1156 Z            | Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)                                                                                                                                                                     | 06/10      |
| (b) F-1156 ZN              | Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)                                                                                                                            | 06/10      |
| (10)(a) F-1158 Z           | Enterprise Zone Property Tax Credit (R-08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03605">http://www.flrules.org/Gateway/reference.asp?No=Ref-03605</a> )                                                                                   | 01/14      |
| (b) F-1158 ZN              | Instructions for Florida Form F-1158Z Enterprise Zone Property Tax Credit (R-08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03606">http://www.flrules.org/Gateway/reference.asp?No=Ref-03606</a> )                                             | 01/14      |
| (9)(11) F-1193 T           | Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX11396">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX11396</a> )                                              | XX/XX01/20 |
| (10)(12) No change.        |                                                                                                                                                                                                                                                                       |            |
| (11)(13) F-1198            | Florida Experiential Learning Internship Tax Credit Program – Application for Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14844">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14844</a> )                              | XX/XX01/23 |
| (12)(a) F-11991            | Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )                | XX/XX      |
| (b) F-11991 T              | Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> ) | XX/XX      |
| (13)(14) F-                | Underpayment of Estimated Tax on Florida                                                                                                                                                                                                                              | XX/XX01    |

|                     |                                                                                                                                                                                   |     |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 4) F-2220           | Corporate Income/Franchise Tax<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14845">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14845</a> ) | /23 |
| (14)(15) No change. |                                                                                                                                                                                   |     |

Rulemaking Authority 213.06(1), 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), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, ~~220.181~~, ~~220.182~~, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.198, 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., s. 32, Ch. 2022-97, ss. 21, 41, Ch. 2023-17, s. 4, Ch. 2023-81, s. 33, Ch. 2023-157, L.O.F. 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,

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Brinton Hevey  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023, and July 12, 2023.

[REDACTED]

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