



## Section IV Emergency Rules

**DEPARTMENT OF REVENUE**

RULE NO.:        RULE TITLE:  
12ER24-16        Public Use Forms

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 61, Chapter 2024-158, L.O.F., authorizes the Department of Revenue to promulgate emergency rules to implement section 402.261, F.S., Child care tax credits, created by section 44, Chapter 2024-158, L.O.F. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the Child Care Tax Credits program.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of section 44, Chapter 2024-158, L.O.F., which creates the Child Care Tax Credits program. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of these provisions.

SUMMARY: Emergency Rule 12ER24-16, Public Use Forms, supersedes Emergency Rule 12ER24-12, and incorporates, by reference, four forms required for 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, to rescind a previous credit allocation, or to transfer a tax credit between members of the same affiliated group of corporations:

- 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 PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Martha Gregory, Office of Technical Assistance, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

**12ER24-16 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) No change.

Form Number	Title	Effective Date
(2) through (5) No change.		
(6)(a) DR- 556000	Child Care Tax Credits Program – Application for Tax Credit Allocation ( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> )	10/24
(b) DR- 556000A	Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement ( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> )	10/24
(c) DR- 556100	Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit ( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> )	10/24
(d) DR- 556200	Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit ( <a href="http://www.floridarevenue.com/rules">http://www.floridarevenue.com/rules</a> )	10/24

Reference Rule 12-29.003, F.A.C.

*Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S., s. 61, Ch. 2024-158, L.O.F. 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, ~~624.51057~~, 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, ~~10-24-24~~.*

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: October 24, 2024