



## Florida Tax Credit Scholarship Program

### Application for Rescindment of Previous Allocation of Tax Credit

Under sections (ss.) 211.0251, 212.1831, 220.1875, 561.1211, 624.51055,  
and 1002.395, Florida Statutes, (F.S.)

DR-116100  
R. 01/25  
Rule 12-29.003, F.A.C.  
Effective 02/25  
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Business Name:	Federal Employer Identification Number (FEIN):
Mailing Address:	
City, State, ZIP:	
Contact Person:	
Contact Person's Email Address*:	Contact's Telephone Number:
*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.	
<p>Florida Law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'</p> <p><input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.</p> <p><input type="checkbox"/> No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)</p>	
If included in a Consolidated Florida Corporate Income Tax Return, provide the following.	
Parent Corporation's FEIN:	Original amount of planned contribution: \$
Confirmation Number of Original Credit Allocation Application:	
Enter the Name of the SFO the Credit was Originally Approved for:	
Enter the Amount You Wish to Rescind: \$	
Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.)	
\$ _____	Corporate Income Tax (Chapter 220, F.S.)
\$ _____	Insurance Premium Tax (s. 624.509, F.S.)
\$ _____	Excise Tax on Malt Beverages (s. 563.05, F.S.)
\$ _____	Excise Tax on Wine Beverages (s. 564.06, F.S.)
\$ _____	Excise Tax on Liquor Beverages (s. 565.12, F.S.)
\$ _____	Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
\$ _____	Tax on Oil Production (s. 211.02, F.S.)
\$ _____	Tax on Gas Production (s. 211.025, F.S.)
<p>I understand that s. 1002.395(5)(f), F.S., requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.</p> <p>Under penalty of perjury, I declare that I have read this application form and that the facts stated in it are true.</p>	
_____	_____
Signature of officer, owner, or partner	Date

## Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit under the Florida Tax Credit Scholarship Program using the Department's website at [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo). You must submit a separate application for the rescindment of each previously approved credit allocation.

Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don't have your original confirmation number, contact the Revenue Accounting section at 850-617-8586.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department will approve the rescindment unless:

- (1) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on October 1st of the third year after the January 1 opening of the allocation period. For example, the allocation year beginning January 1, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020, regardless of whether the annual allotment has been reached because October 1, 2020, is the extended due date of the last tax year beginning in the 2018 calendar year (tax year beginning December 1, 2018, and ending November 30, 2019, with a due date of April 1, 2020, and extended due date of October 1, 2020).