



Child Care Tax Credits Program Application for Tax Credit Allocation

DR-556000
N. 10/24
Emergency Rule 12ER24-16
Effective 10/24
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Apply online at floridarevenue.com/taxes/multitaxcredits. It's fast and secure.

Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Applying for State Fiscal Year: July 1, _____ through June 30, _____

Check if filing a joint application. Attach a list of the other taxpayer(s) or not-for-profit entity and their applicant information. Include the percentage of any approved credit for each taxpayer.

Applicant Information		Indicate percentage of any approved credit for this applicant _____ %	
Business Name:	Federal Employer Identification Number (FEIN):		
Mailing Address:			
City:	State:	ZIP:	
Contact Name:	Telephone Number:		
Email Address*:			
If you are included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide:			
Parent Corporation's Name:	Parent FEIN:		

* 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), Florida Statutes.

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.'

- Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- 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.)

Eligible Child Care Facility Information			
Eligible Child Care Facility Name:		Eligible Child Care Facility FEIN:	
Street Address:			
City:	State:	ZIP:	
	Florida		
License Number Provided by Florida Department of Children and Families (if applicable):		Telephone Number:	
Email Address:			

Tax Type (choose one tax)

Indicate the amount of credit allocation for the applicable tax. If applying for a credit against multiple taxes, a separate application must be submitted for each tax.

\$ _____ Corporate Income Tax
Beginning Date of Tax Year: _____ Ending Date of Tax Year: _____

\$ _____ Insurance Premium Tax
Taxable Year: _____

\$ _____ Excise Tax on Malt Beverages
For the Fiscal Year beginning July 1, _____
Malt Beverage License Number: _____

\$ _____ Excise Tax on Wine Beverages
For the Fiscal Year beginning July 1, _____
Wine Beverage License Number: _____

\$ _____ Excise Tax on Liquor Beverages
For the Fiscal Year beginning July 1, _____
Liquor Beverage License Number: _____

\$ _____ Use Tax due from a Direct Pay Permit Holder
For the Fiscal Year beginning July 1, _____
Sales Tax Certificate Number: _____

\$ _____ Tax on Oil Production
For the Fiscal Year beginning July 1, _____

\$ _____ Tax on Gas Production
For the Fiscal Year beginning July 1, _____

Basis of Credit

Indicate average number of employees employed during the taxable or fiscal year for which you are applying (choose one):

- One to 19 employees Twenty to 250 employees More than 250 employees

Indicate credit type (check all that apply):

- Establishment of an eligible child care facility** (startup costs) pursuant to s. 402.261(2)(a), F.S.

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:
1-19 employees = \$1 million; 20-250 employees = \$500,000; 250+ employees = \$250,000

Required attachments

- Form DR-556000A (*Child Care Tax Credits Program - Application for Tax Credit Allocation Eligible Child Care Facility Statement*).
- Your proposal for establishing an eligible child care facility for use by your employees. A credit may not be claimed on a tax return until operations begin.

_____ Enter the expected beginning operation date of the eligible child care facility. If the eligible child care facility has begun operating, enter the date operations began.

_____ Enter the number of eligible children expected to be enrolled in the eligible child care facility. If the eligible child care facility has begun operating, enter the number of eligible children enrolled.

\$ _____ Enter the amount of expected or actual startup costs for the eligible child care facility.

Requested credit for startup costs:

\$ _____ Enter 50% of the expected or actual startup costs for the eligible child care facility.

Operation of an eligible child care facility pursuant to s. 402.261(2)(b), F.S. (\$300 per month for each eligible child enrolled)

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:
1-19 employees = \$50,000; 20-250 employees = \$500,000; 250+ employees = \$1 million

Required attachment

- Form DR-556000A (*Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement*).

_____ Enter the total number of months the eligible child care facility is expected to operate during the taxable or fiscal year in which the credit will be earned.

_____ Enter the total number of eligible children for whom child care will be provided at the eligible child care facility.

Requested credit for operating an eligible child care facility:

Use the table below to compute the number of eligible children enrolled in the eligible child care facility during each month of the taxable or fiscal year in which the credit will be earned.

\$ _____ Enter the total number of enrollments for the year multiplied by \$300.

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total enrollments
Number of eligible children per month													

Payments made to an eligible child care facility in the name and for the benefit of an employee of the taxpayer pursuant to s. 402.261(2)(c), F.S. You may make payments directly to the eligible child care facility or contract with an early learning coalition to process payments.

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:
1-19 employees = \$50,000; 20-250 employees = \$500,000; 250+ employees = \$1 million

_____ Enter the total number of eligible children for whom child care payments will be paid to an eligible child care facility during the taxable or fiscal year in which the credit will be earned.

\$ _____ Enter the estimated total annual amount of child care payments made to an eligible child care facility during the taxable or fiscal year in which the credit will be earned.

Requested credit for payments made to an eligible child care facility:

Enter 100% of the amount of payments made to an eligible child care facility during the taxable or fiscal year in which the credit will be earned. However, do not request more than \$3,600 per eligible child per taxable or fiscal year.

\$ _____

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Signature of Officer, Owner, or Partner

Date

Print Name

Title

Contact Information

For additional information regarding the Child Care Tax Credits Program, contact Revenue Accounting:

Phone: 850-617-8586 **Fax:** 850-921-1171 **Email:** CreditTrackingGroup@floridarevenue.com

If you are unable to apply online at floridarevenue.com/taxes/multitaxcredits, submit your completed application to:

Revenue Accounting or **Fax:** 850-921-1171 or **Email:** CreditTrackingGroup@floridarevenue.com
Florida Department of Revenue
PO Box 6609
Tallahassee, FL 32314-6609

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. The form is available at floridarevenue.com/forms.

DR-556000A Child Care Tax Credits Program - Application for Tax Credit Allocation Emergency Rule 12ER24-16
Eligible Child Care Facility Statement