



## Child Care Tax Credits Program Application for Tax Credit Allocation

DR-556000  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
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# DRAFT

Apply online at [floridarevenue.com/taxes/multitaxcredits](http://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.

<b>Applicant Information</b>		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*:		
<small>If you are included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide:</small>		
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.)

<b>Eligible Child Care Facility Information</b> Complete this section if applying for a credit under section (s.) 402.261(2)(a) or (2)(b), Florida Statutes (F.S.).		
Eligible Child Care Facility Name:	Eligible Child Care Facility FEIN:	
Street Address:		
City:	State: <b>Florida</b>	ZIP:
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.

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\$ \_\_\_\_\_ 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.

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**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.

\$ \_\_\_\_\_

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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](mailto:CreditTrackingGroup@floridarevenue.com)

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

Revenue Accounting or  
Florida Department of Revenue  
PO Box 6609  
Tallahassee, FL 32314-6609

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

**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](http://floridarevenue.com/forms).

DR-556000A Child Care Tax Credits Program - Application for Tax Credit Allocation  
Eligible Child Care Facility Statement

Rule 12-29.003, F.A.C.