



## Tax Information Publication

# TIP

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### **Community Contribution Tax Credit Against Sales and Use Tax, Corporate Income Tax, or Insurance Premium Tax 2015 Legislative Changes**

The Community Contribution Tax Credit against sales and use tax, corporate income tax, or insurance premium tax has been extended through June 30, 2018. The credit has been expanded to include donations made to provide housing opportunities for persons with special needs, as defined in Section 420.0004, Florida Statutes (F.S.).

Before making a donation for which you will be claiming a credit, please be sure it will qualify. A list of eligible organizations is available from the Department of Economic Opportunity (DEO). To receive approval, a business donating to an eligible sponsor must submit a tax credit application to DEO. In order to claim the tax credit, attach proof of the approved donation when you file your state tax return. To claim a sales tax refund, you will need to submit a *Sales and Use Tax Application for Refund* (Form DR-26S).

Donations to projects that would have qualified previously will continue to be eligible for the credit if the projects are in an area that was located in an enterprise zone pursuant to Section 290.0065, F.S., as of May 1, 2015.

**References:** Chapter 2015-221, Laws of Florida; Sections 212.08, 220.03, 220.183, and 624.5105, Florida Statutes

#### **For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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