



Florida Tax Credit Scholarship Program for Commercial Rental Property Application for a Credit Allocation

DR-117000
R. 10/19
Rule 12A-1.097, F.A.C.
Effective 10/19
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Apply online at floridarevenue.com/taxes/sfo. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Tax Credit Scholarship Program on a first-come, first-served basis. 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;
- easily submit applications for multiple commercial rental properties; and
- view a summary of your applications and the status of each application.

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

Section 1: Tenant Information

Business Name:	Federal Employer Identification Number (FEIN or EIN) (if available):	
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Title:	
Email Address*:	Telephone Number (include area code):	

* 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.

Section 2: Authorization for Email Communication

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.)

Section 3: Landlord Information

Landlord Business Name:	FEIN or EIN (if available):	
Landlord Sales Tax Certificate Number of Rental Property (when an FEIN or EIN is not available):		
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Telephone Number (include area code): ()	

Section 4: Commercial Rental Property Location Information

Physical Street Address of Commercial Rental Property:

City:	State: Florida	ZIP:
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Section 5: Authorization for Direct Communication with Your Landlord

To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your landlord for the property listed may be required. If you wish to allow the Department to contact your landlord directly about the tax you pay to the landlord, a written consent from you is required.

- I authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property.
- I do not authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property.

Section 6: Scholarship Information

Select the name of the eligible nonprofit scholarship-funding organization to which you will make a monetary contribution. If you wish to contribute to more than one organization, you must submit a separate application for each organization.

Name of Eligible Nonprofit Scholarship-Funding Organization:	Planned Contribution Amount:
<input type="checkbox"/> AAA Scholarship Foundation <input type="checkbox"/> Step Up for Students, Inc.	\$

Section 7: Notification and Signature

I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the eligible nonprofit scholarship-funding organization.

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

Signature of Tenant – Owner, Officer, or Partner

Date

If you are unable to apply online at floridarevenue.com/taxes/sfo, mail this application to:

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

or

Fax 850-410-2526

Florida Tax Credit Scholarship Program for Commercial Rental Property

The Florida Tax Credit Scholarship Program for Commercial Rental Property (Program) authorizes the tenant of a commercial rental property to receive a tax credit against the state tax due on rental or license fees for contributions paid to an eligible nonprofit scholarship-funding organization. The Florida Department of Education establishes the eligibility of nonprofit scholarship-funding organizations to participate in the Program. Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

An application for an allocation of funds may be submitted for the state fiscal year the application is submitted or for funds for the following state fiscal year. Submit a separate application for each fiscal year.

Definitions

For purposes of the Program, the following terms are defined:

Landlord – Any business or person engaged in the business of renting, leasing, letting, or granting a license for the use of any real property subject to sales tax under section (s.) 212.031, Florida Statutes (F.S.), that collects and remits tax due on the total rent or license fee to the Department. Landlords include property owners, agents, management companies, and any other business or person required to collect and remit sales tax on commercial rental property.

Tenant – Any business or person occupying, using, or entitled to use any commercial real property subject to sales tax under s. 212.031, F.S., eligible to participate in the Program.

Commercial Rental Property – Any parcel of Florida real property subject to sales tax under s. 212.031, F.S., such as commercial office or retail space, warehouses, convention and meeting rooms, self-storage units or mini-warehouses. Commercial rental property does not include the renting, leasing, letting, or granting a license to use any living, sleeping, or housekeeping accommodation (transient rentals) or any lease or rental of parking, docking, or storage space for vehicles, boats, or aircraft.

Tenant Applies for a Credit Allocation

As a tenant of qualifying commercial rental property, you must submit a *Florida Tax Credit Scholarship*

Program for Commercial Rental Property Application for a Credit Allocation (Form DR-117000) to the Department to receive a credit allocation.

You may apply online at **floridarevenue.com/taxes/sfo** or by using a paper application available at **floridarevenue.com/forms** in the sales and use tax section.

Each commercial rental property must be separately listed in an application. A separate application is required to contribute to more than one eligible nonprofit scholarship-funding organization. Using the online application to submit one or multiple applications is fast and easy.

Applications will be reviewed for an allocation of the funds available for the fiscal year in which the application is submitted. When funds are available, and you are eligible to receive a credit allocation, a letter indicating the amount of credit allocation approved will be issued to you. If the Department is not able to approve the allocation you requested, a letter explaining why a credit allocation could not be approved will be mailed to you.

Landlord Information

As a landlord, you will need to provide your federal employer identification number, if available, to any tenant desiring to participate in the Program. If you do not have a federal employer identification number, provide your sales tax registration number for the commercial rental property to the tenant.

When your tenant takes a credit allowed under the Program, you may take a tax credit against the state sales tax due to the Department. To receive the tax credit, you must file a *Sales and Use Tax Return* (Form DR-15) and pay the tax due electronically. If you are filing the shorter Form DR-15EZ, *Sales and Use Tax Return*, contact Taxpayer Services, Monday through Friday, excluding holidays, at 850-488-6800 to change the return you file for the commercial rental property. For more information on electronic filing and payments, visit **floridarevenue.com/taxes/education**.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If your credit allocation is approved, you must make a monetary contribution to the organization you selected in your application before receiving a tax credit. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. When you make your contribution, the

organization receiving the contribution will issue a certificate of contribution.

Receiving the Allocated Tax Credit

After you receive a certificate of contribution, you may take a tax credit against the state sales tax due on rent or license fees for commercial rental property made to your landlord. The credit may only be taken against state sales tax. The credit does not apply to discretionary sales surtax.

When taking a tax credit against the state tax due, provide your landlord a copy of the credit allocation approval letter issued by the Department and the certificate of contribution issued by the eligible nonprofit scholarship-funding organization. Retain the original letter and certificate in your records.

If you are unable to use the total amount of the available tax credit on a single rent or license fee due to an insufficient amount of tax due, you may take a credit against future rent or license fees due to the landlord for a period of up to ten years.

Changes to a Credit Allocation

After you receive a letter from the Department approving a credit allocation, you must notify the Department when:

- there is a change of your landlord collecting and remitting sales tax on the commercial rental property; or
- you move to another commercial rental property and plan to use your approved credit allocation at your new commercial rental property location.

To notify the Department of these changes, submit a *Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation* (Form DR-117100), which is available at floridarevenue.com/forms in the sales and use tax section.

Transferring a Credit Allocation

A tax credit may not be conveyed, assigned, or transferred to another tenant unless all assets of the tenant are conveyed, assigned, or transferred in the same transfer transaction and the successor business continues the same lease with the landlord.

To transfer any unused tax credit, send a written notice containing information about each party to the transfer and the transfer of all assets to the successor business to:

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

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15EZ	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation	Rule 12A-1.097, F.A.C.