

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.003 AND 12-29.004

12-29.003 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) DR-226000	Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14258)	<u>XX/XX 05/22</u>
(b) through (c) No change.		
(4) through (8) No change.		

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26,___.

12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) through (2) No change

(3) Applications for credit allocations.

(a) through (c) No change

(d) A taxpayer may not apply for a credit allocation greater than \$2 million per eligible charitable organization for each state fiscal year.

(e) The total amount of the credit allocations for any single eligible charitable organization that may be approved by the Department in each state fiscal year may not exceed \$10 million for such fiscal year.

(f) ~~(d)~~ No change.

(4) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New 5-23-22, Amended 2-20-25, ____.