



## Tax Information Publication

# TIP

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### **Florida Corporate Income/Franchise Tax Internship Tax Credit Program Renamed Experiential Learning Tax Credit Program; Program Availability Expanded**

For taxable years beginning during calendar years 2022 through 2025, the Florida Experiential Learning Tax Credit Program allows a tax credit against the Florida corporate income/franchise tax for up to five apprentices, preapprentices, or student interns per taxable year, per corporation.

The credit amount is \$2,000 per apprentice, preapprentice, or student intern (maximum of \$10,000 for each taxable year). A total of \$2.5 million in credits is available for each of the four years of the Program.

To be eligible to request a tax credit, a corporation must be a qualified business. A qualified business is a corporation that is currently in existence and has been continuously operating for at least three years employing at least one qualified apprentice, preapprentice, or student intern in taxable years 2022, 2023, 2024, or 2025 in which the apprentice or preapprentice worked for at least 500 hours in Florida, or the student intern worked full time (at least 30 hours per week) for at least nine consecutive weeks; **and**

1. 20% or more of the corporation's full-time employees were previously employed by the business as apprentices, preapprentices, or student interns,  
**or**
2. the corporation has employed 10 or fewer full-time employees on average for the three immediately preceding taxable years and has previously hired at least one apprentice, preapprentice, or student intern.

A qualified apprentice is a person who:

- is at least 16 years of age; and,
- is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects; and,
- has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of employers, or a local joint apprenticeship committee.

A qualified preapprentice is a person who:

- is 16 years of age or older; and,
- is engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education.

A qualified student intern is a person who:

- has completed at least 60 credit hours at a state university or 15 credit hours at a Florida College System institution, regardless of whether the student intern receives course credit for the internship; or,
- is enrolled in a career center operated by a Florida school district or a charter technical career center; or,
- is enrolled as a graduate student at a state university in Florida.

The apprentice, preapprentice, or student intern must provide the qualified business with verification that he or she is enrolled with an applicable provider of technical instruction or with an educational institution and maintains a minimum grade point average of 2.0 on a 4.0 scale. The qualified business may accept a letter from the applicable provider of technical instruction or educational institution stating that the apprentice, preapprentice, or student intern is enrolled as evidence that the apprentice, preapprentice, or student intern meets these requirements.

A qualified business must meet all eligible requirements and apply to the Florida Department of Revenue for the tax credit. Applications for the tax credit can be submitted individually for each apprentice, preapprentice, or student intern or for multiple apprentices, preapprentices, or student interns in a single application. Documentation that substantiates each of the statutory requirements, including that the apprentice or preapprentice worked at least 500 hours or that the student intern worked full time for nine consecutive weeks during the taxable year, must be submitted with the application.

The Department will verify and approve tax credits on a first-come, first-served basis. Any unused approved Florida experiential learning tax credit may be carried forward for a period of two taxable years.

More information and the Experiential Learning Tax Credit Program **application** are available on the Department's website ([floridarevenue.com](http://floridarevenue.com)).

**References: Section 4, Chapter 2023-81, Laws of Florida; Sections 220.198 and 446.021(1) and (2), 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).**

**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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