



Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)

(Under sections [ss.] 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, and 1002.395, Florida Statutes, [F.S.])

**DR-116100
R. 01/11**
Rule 12ER11-01
Florida Administrative Code
Effective 01/11

Business name _____

Federal Employer Identification Number (FEIN) -

Mailing address _____

City _____ State _____ ZIP _____

Contact person _____ Contact's telephone number _____

If included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's FEIN -

Original amount of planned contribution \$, , .

Confirmation number of original credit allocation application _____

Enter the name of the SFO the credit was originally approved for:

Enter the amount you wish to rescind \$, , .

Amount to be rescinded by tax (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above.) (The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application):

- _____ Corporate Income Tax (Chapter 220, F.S.)
- _____ Insurance Premium Tax (s. 624.509, F.S.)
- _____ Excise Tax on Malt Beverages (s. 563.05, F.S.)
- _____ Excise Tax on Wine Beverages (s. 564.06, F.S.)
- _____ Excise Tax on Liquor Beverages (s. 565.12, F.S.)
- _____ Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
- _____ Tax on Oil Production (s. 211.02, F.S.)
- _____ Tax on Gas Production (s. 211.025, F.S.)

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

Signature of officer, owner, or partner

Date

Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved credit allocation for a contribution to an SFO. You must submit a separate application for the rescindment of each previously approved credit allocation.

Applications for rescindment can be made on the Department's Internet site: **dor.myflorida.com/dor**. Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don't have your original confirmation number contact the Revenue Accounting section at 850-617-8586.

Within ten working days of receipt of an application, we will send written correspondence regarding the approved amount or the reason we could not approve the rescindment.

We will approve the rescindment unless:

- (1) You have had more than one approved rescindment of this credit within the last three (3) tax years.
- (2) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (3) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on November 30th of the following year. For example, the allocation year beginning January 1, 2010 for the state fiscal year beginning July 1, 2010, closes for all taxpayers on November 30, 2011, regardless of whether the annual allotment has been reached because there are no more tax years remaining open that began in calendar year 2010 as of November 30, 2011.