



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

DR-117100
R. 10/19
Rule 12A-1.097, F.A.C.
Effective 10/19
Page 1 of 4

Section 1: Previously Received Credit Allocation Information

Tenant or Tenant Business Name:		Federal Employer Identification Number (FEIN or EIN if available):	
Allocation Application Number:	Original Approved Credit Allocation: \$ _____	State Fiscal Year Approved: July 1, _____ - June 30, _____	
Contributions Paid: \$ _____	Amount of Tax Credits Taken: \$ _____	Credit Allocation Amount to Change: \$ _____	

Original Approved Credit Allocation – The amount of Florida Tax Credit Scholarship Program (Program) funds allocated by the Florida Department of Revenue to a tenant of commercial rental property for monetary contributions to be made to an eligible nonprofit scholarship-funding organization during a state fiscal year to receive a tax credit against the state sales tax due on rent or license fees for the property.

Contributions Paid – The amount of monetary contributions paid to an eligible nonprofit scholarship-funding organization participating in the Program for which the tenant has received a certificate of contribution from the organization.

Amount of Tax Credits Taken – The amount of tax credit taken against the state sales tax due on rent or license fees for commercial rental property due to the landlord. A credit allocation becomes a tax credit when a contribution has been paid to a nonprofit scholarship-funding organization, the organization has issued a certificate of contribution to the contributing tenant, and the tenant has deducted the amount of state tax due on the rent or license fees by the amount of the contribution paid.

Credit Allocation Amount to Change – The amount of unused credit allocation to be moved to a new landlord, a new commercial rental property leased or rented by the tenant, or a new commercial rental property location leased or rented by a new landlord.

Section 2: Tenant Information

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.

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: Reason for Change in an Approved Credit Allocation.

Identify the change or changes that apply to you as a tenant holding a previously approved allocation of tax credits available under the Florida Tax Credit Scholarship Program.

- I have moved to a different commercial rental property and I plan to use my previously approved credit allocation at the new property location. (Your new commercial rental property location must be identified in Section 4.)
- The landlord collecting and remitting sales tax on commercial rental property for which I received a credit allocation has changed. (Your landlord must be identified in Section 5.)

Section 4: NEW Commercial Rental Property Location Information		
Physical Street Address of <i>New Commercial Rental Property</i> :		
City:	State: Florida	ZIP:
Section 5: New Landlord Information		
<i>New Landlord Business Name:</i>	<i>New FEIN or EIN:</i>	
<i>New Landlord Sales Tax Certificate Number of Rental Property (only when the Landlord is not required to obtain a FEIN or EIN):</i>		
<i>New Business Mailing Address:</i>		
City:	State:	ZIP:
<i>New Contact Person Name:</i>	<i>New Telephone Number (include area code):</i>	
Section 6: Authorization for Direct Communication with Your New Landlord		
To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your new landlord for the property listed may be required. If you wish to allow the Department to contact your new landlord directly about the tax you pay to the landlord, a written consent from you is required.		
<input type="checkbox"/> I authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property. <input type="checkbox"/> I do not authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property.		
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 selected 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

Mail this application to:

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

or

Fax 850-410-2526

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

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 the rent or license fees for contributions paid to an eligible nonprofit scholarship-funding organization.

Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) using a *Florida Tax Credit Scholarship Program for Commercial Rental Property Application for a Tax Credit Allocation* (Form DR-117000, incorporated by reference in Rule 12A-1.097, F.A.C.) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

Changes to a Credit Allocation

If you are a tenant participating in the Program and you have received a credit allocation, you must notify the Department prior to claiming the tax credit 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 credit allocation at your new commercial rental property location.

Lease Payment Schedule Required

If you contributed to an eligible nonprofit scholarship-funding organization to receive a tax credit under the Program, attach a schedule (sample included) regarding the rent or license fee paid on the commercial rental property for which your original credit was allocated, beginning with the date your credit allocation was approved by the Department. The schedule must contain:

- the amount of each rent or license fee payment;
- the date of each rent or license fee payment;
- the sales tax and discretionary sales surtax due on each payment; and
- the amount of the tax credit claimed for each rent or license fee payment.

The Department will review your application to determine whether you remain eligible for the credit allocation. If approved, a letter will be issued to you indicating the amount of credit allocation approved for the new landlord, the new commercial rental property, or both the new landlord and the new commercial rental property location. If the Department is not able to approve the changes in the credit allocation you requested, a letter will be mailed to you explaining why a credit allocation could not be approved.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If the change in your credit allocation is approved, you must make a monetary contribution to the organization you selected in your original application. The contribution must be made before you are entitled to a tax credit under the Program. 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

When taking a tax credit against the state tax due on the rent or license fees for commercial rental property, provide your landlord:

- a copy of the updated credit allocation approval letter issued by the Department; and
- a copy of the certificate of contribution issued by an eligible nonprofit scholarship-funding organization.

Retain the original credit allocation approval letter, the updated credit allocation approval letter, and the certificate of contribution in your records.

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

