



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. 01/18 Rule 12-29.003 Florida Administrative Code Effective XX/XX

Business name \_\_\_\_\_

Federal Employer Identification Number (FEIN) [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Contact person \_\_\_\_\_ Contact's telephone number \_\_\_\_\_

Contact person's email address \_\_\_\_\_

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 \$ [ ] [ ] [ ] , [ ] [ ] [ ] , [ ] [ ] [ ] . [ ] [ ]

Enter the amount(s) below to rescind based on the tax type. (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 The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):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.)

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

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: **floridarevenue.com**. 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 claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on November 30<sup>th</sup> of the following year. For example, the allocation year beginning January 1, 2016, for the state fiscal year beginning July 1, 2016, closes for all taxpayers on November 30, 2017, regardless of whether the annual allotment has been reached because there are no more tax years remaining open that began in calendar year 2016 as of November 30, 2017.