

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT
FORM 8E-17TCA#01 (revised 07/2016)

INSTRUCTIONS

WHO MUST FILE: Donors must submit this application for approval in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (p), 220.183 or 624.5105, F.S.

WHEN TO FILE: This application may be filed at any time when tax credits are available. However, contributions made prior to the approval of the project will not qualify for the tax credit or sales tax refund. Pursuant to legislative revisions, tax credit applications will be accumulated for the first 10-business days of the fiscal year (typically July 1 – July 15) prior to processing them. If requests for tax credits exceed the tax credit allocation during the first 10-business days of the fiscal year, tax credit applications will be approved on a pro rata basis. Effective July 1, 2016, there will be \$21.4 million tax credits for projects that provide housing opportunities for persons with special needs and projects that provide homeownership opportunities for low-income households. There will be \$3.5 million tax credits for all other projects.

SIGNATURE AND MAILING: This application must be signed by an authorized official of the donor and an authorized official from the sponsor acknowledging receipt of the contribution. Also attach the following: a copy of the check; itemized invoice; or deed, appraisal and if applicable, a "Real Property Donation Affidavit"; proof that the donation was received (see Item 7 below); and a copy of DEO's sponsor approval/recertification letter. Submit the original form and attachments to the:

DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
107 EAST MADISON STREET; MSC 80
TALLAHASSEE, FLORIDA 32399

CLAIMING A TAX CREDIT: You will receive a DEO donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit. Attach the a copy of DEO'S donation approval letter and approved tax credit application when filing your Corporate Income Tax Return (Form F-1120) or Insurance Premium Tax Return (Form DR-908) with the Florida Department of Revenue.

CLAIMING A SALES TAX REFUND: You will receive a DEO donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit or a sales tax refund. Attach a copy of DEO's donation approval letter and approved tax credit application when filing for a Sales Tax Refund (Form DR-26S) with the Florida Department of Revenue. Only one application for a Sales Tax Refund (Form DR-26S) may be submitted within a 12-month period. If the application for a sales tax refund exceeds the sales tax remitted in the previous 12 months, the balance may be claimed as a refund against sales tax remitted in each of the three years subsequent to the application date.

ONE TAX LIMITATION: A business is limited to taking a tax credit or refund against one tax.

HOW TO COMPLETE THE APPLICATION FORM:

SECTION 1: Section 1 is to be completed by the business or individual that made the contribution.

- Item 1: Enter the exact name of the donor.
- Item 2: Enter the donor's Federal Employer Identification Number or Social Security Number.
- Item 3: Enter the donor's address where correspondence regarding this application should be directed.
- Item 4: Enter the donor's telephone and fax numbers.
- Item 5: Enter the name of the sponsoring agency and the sponsor's project approval number.
Attach a copy of the sponsor approval or recertification letter.
- Item 6: Describe the purpose of the contribution by giving a brief explanation of the way in which this contribution will be used within the sponsor's approved project.

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT
INSTRUCTIONS

(continued)

- Item 7: Indicate the type and value of the contribution and provide proof of the donation by attaching the following:
- (a) Cash Contributions: A photocopy of the check made payable to the approved sponsor; a receipt signed by the sponsor or a letter signed by the sponsor acknowledging receipt of the donation.
 - (b) Goods: Copies of the itemized invoices and/or receipts; and a receipt signed by the sponsor or a letter signed by the sponsor acknowledging receipt of the donation.
 - (c) Real Property or Deed of Improvements Contributions: A copy of the deed, an appraiser's report and, if applicable, a "Real Property Donation Affidavit" (a copy of the check and the number of employees/volunteers and the number of hours that employees or volunteers to construct the house via a "Deed of Improvements"); and a receipt signed by the sponsor or a letter signed by the sponsor acknowledging receipt of the donation.
 - (d) Real Property Holding Company: Documentation transferring 100 percent ownership interests of a real property holding company; an appraiser's report on the value of the real property holding company; documentation the donor is the sole owner of the real property holding company and is disregarded as an entity for federal income taxes; and a receipt signed by the sponsor or a letter signed by the sponsor acknowledging receipt of the donation.

Valuation of goods must be calculated in a manner consistent with US Internal Revenue Service rules. The donor may be required to provide documentation of the fair market value of the donation.

- Item 8: Indicate whether or not the donation was made to provide housing opportunities for persons with special needs or provide home ownership opportunities for low-income persons.
- Item 9: Enter the donor's fiscal year for tax purposes for the year in which the donation was made. To be eligible, a donation must be made within a donor's tax year when tax credits are available.
- Item 10: Indicate the type of tax that you will be taking the credit against (a business may only receive a tax credit or sales tax refund under one tax).

If applying for a Sales Tax Refund, indicate the firm's Sales Tax Registration Number. If the donor is a consolidated filer, please provide your consolidated Sales Tax Registration Number. However, if the donor is not a consolidated filer and has multiple locations in different counties, please provide a list of Sales Tax Registration Numbers to which the credit is to be applied against.

SECTION II: Section II is to be completed by an authorized official of the donor.

SECTION III: Section III is to be completed by an authorized official of the approved sponsor.

REAL PROPERTY DONATION AFFIDAVIT (via a Deed of Improvements): If the donor is conveying improvements as a charitable contribution via a **Deed of Improvements** the donor must complete and sign the **Real Property Donation Affidavit**. A copy of the financial donation (check) must be enclosed and a donor is required to provide a minimum of 200 volunteer hours by employees or volunteers to be eligible for a tax credit or a sales tax refund. A listing of the names of employees and volunteers must be made available for verification purposes during the donation monitoring process.

SPECIAL INSTRUCTIONS

It is incumbent upon the sponsor to inform any prospective donor that the donor may **not** have a financial interest in the sponsor to which the donation is being provided. If there are any questions by either the sponsor or the donor concerning the eligibility, value or timing of the donation, the issue should be raised with the Division of Strategic Business Development (850/717-8974) prior to making the donation. Donors making non-cash contributions are particularly advised to verify the eligibility of their donations.

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DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
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TALLAHASSEE, FLORIDA 32399
PHONE: 850/717-8974; FAX: 850/410-4770

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT

Via a Deed of Improvements Donation

INSTRUCTIONS

WHO MUST FILE: In addition to a completed Application For A Community Contribution Tax Credit (Form 8E-17TCA#01; revised 07/2016) a donor must submit a completed Real Property Donation Affidavit and a Deed of Improvements when the donor is conveying improvements as a charitable contribution in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (p), 220.183 or 624.5105, F.S.

SIGNATURE: An authorized corporate officer or a registered dealer of the donor making the donation must sign the Real Property Donation Affidavit and a Deed of Improvements.

FINANCIAL RESOURCES: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the financial resources to convey the improvements. The dollar amount of financial resources that has been provided is required to be listed on the Real Property Donation Affidavit. In addition, a copy of the check is required to be enclosed as verification that the donation of financial resources has been made to the approved sponsor prior to applying for a tax credit or sales tax refund.

EMPLOYEES/VOLUNTEER: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the volunteers to convey the improvements. The total number of employees or volunteers recruited by the donor that provided the necessary labor to convey the improvements is required to be listed on the Real Property Donation Affidavit.

200 VOLUNTEER HOURS REQUIREMENT: To be eligible for a tax credit or a sales tax credit when conveying improvements as a charitable contribution via a Deed of Improvements, a donor is required to provide a minimum of 200 volunteer hours (employees or volunteers recruited by the donor). The total number of volunteer hours must be listed on the Real Property Donation Affidavit.

DEED OF IMPROVEMENTS: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution, a completed and notarized Deed of Improvements must be submitted. The Deed of Improvements must identify the improvements that are being conveyed to the approved sponsor and identify the location of the improvements (legal description).

EMPLOYEE/VOLUNTEER SIGN-IN SHEETS: The donor or approved sponsor is required to maintain and provide documentation that the donor has provided the required amount of employee/volunteer hours for the donor to be eligible for a tax credit or a sales tax refund. The donor must provide a listing of the names of the volunteers and employees that were recruited by the donor. This list must be made available for verification purposes during donation monitoring visits.

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 07/2016)

Under the provisions of sections 212.08 (5) (p), 220.183 and 624.5105, F. S., an application for a tax credit or sales tax refund is hereby made. The following information is given in support of this application including the following attachments:

- (1) A copy of the check, itemized invoice, or deed, appraisal and "Real Property Donation Affidavit".
- (2) Proof that the donation was received (see Instructions, Item 7 on page two).
- (3) A copy of DEO's sponsor approval or recertification letter.

SECTION I

1. DONOR'S NAME: _____

2. F. E. I. N. or S. S. NUMBER: _____

3. ADDRESS: _____

4. PHONE: _____ FAX: _____

5. SPONSOR'S NAME: _____

PROJECT APPROVAL NUMBER: _____

6. PURPOSE OF THE CONTRIBUTION: _____

7. TYPE OF CONTRIBUTION	MARKET VALUE
<input type="checkbox"/> Cash	_____
<input type="checkbox"/> Goods	_____
<input type="checkbox"/> Real Property or Deed of Improvements	_____
<input type="checkbox"/> Ownership Interests in a Real Property Holding Company	_____

8. DOES THE PROJECT PROVIDE HOUSING FOR PERSONS WITH SPECIAL NEEDS?

YES: _____; NO: _____

DOES THE PROJECT PROVIDE HOME OWNERSHIP OPPORTUNITIES FOR LOW-INCOME PERSONS?

YES: _____; NO: _____

9. BUSINESS TAX YEAR:

FROM _____, _____ TO _____, _____

10. Please indicate the tax that you will be taking the credit against:

Corporate Income Tax; Insurance Premium Tax; Sales & Use Tax

STATE SALES TAX REGISTRATION NUMBER (If applicable):

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SECTION II

I, _____
(Name of Authorized Official) (Title)

of _____
(Name of Donor)

hereby certify that this application has been examined by me and, to the best of my knowledge and belief, the information is true, correct and complete. Pursuant to s. 220.183 (2) (c), F. S., I also hereby certify that there is no financial interest between the donor and the sponsoring agency.

Date: _____ Signature: _____

SECTION III

I, _____
(Name of Authorized Official) (Title)

of _____
(Name of Sponsoring Agency)

hereby agree to accept the terms and conditions as set forth in this application and in sections 212.08 (5) (p), 220.183 and 624.5105, F. S. I hereby express my acceptance of the contribution in the name of the above-referenced sponsoring agency.

Date: _____ Signature: _____

FOR DEPARTMENT USE ONLY

Application Number _____ Project Approval Number _____

A tax credit in the amount of _____ is hereby approved.

(Authorized Signature)

(Date)

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT

Via a Deed of Improvements

Application For A Community Contribution Tax Credit Form 8E-17TCA#01 (revised 07/2016)

The undersigned (an authorized corporate officer or a registered dealer) hereby acknowledges that the firm _____
(Federal Employer Identification Number: _____) is making a donation of real property to an approved sponsor and is applying for a tax credit or sales tax refund within the Community Contribution Tax Credit Program.

The firm acknowledges that it has executed a Deed of Improvements as a charitable donation and has conveyed unto the grantee all of the improvements, including but not limited to the infrastructure and dwelling, located on the certain property listed within the Deed of Improvements.

The undersigned hereby acknowledges that the firm has provided the financial resources in the amount of \$ _____ (copy of check is enclosed) and provided the following number of employees/volunteers _____ who volunteered a total number of hours _____ (a minimum of 200 hours is required) to build this house and to convey these improvements. As a result, the undersigned is thereby eligible to apply for a tax credit or sales tax refund within the Community Contribution Tax Credit Program.

AUTHORIZED SIGNATURE

DATE

PRINTED NAME

PHONE NUMBER

TITLE