



Live Local Program
Application for Rescindment of Previous Allocation of Tax Credit

DR-446100
N. 10/23
Rule 12-29.003, F.A.C.
Effective 10/23
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Under sections 220.1878, 420.50872, and 624.51058, Florida Statutes.

Apply online at floridarevenue.com/taxes/multitaxcredits. It's fast and secure.

Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Business name _____

Federal Employer Identification Number (FEIN) -

Mailing address _____

City _____ State _____ ZIP _____

Contact person _____ Contact's telephone number _____

Contact person's email address* _____

* 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.)

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

Parent Corporation's FEIN -

Original amount of planned contribution to the Florida Housing Finance Corporation

\$, , .

Confirmation number of original credit allocation application _____

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 The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):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, Florida Statutes [F.S.])

_____ Insurance Premium Tax (section [s.] 624.509, F.S.)

I understand that s. 420.50872, F.S., requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the Florida Housing Finance Corporation.

Under penalties 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

If you are unable to apply online at **floridarevenue.com/taxes/multitaxcredits**, mail this application to:

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

or

Fax 850-921-1171

Instructions for Completing Form DR-446100

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

After you complete the online application, you will receive a confirmation number with the date and time of submission.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department 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 October 1st of the third year after the January 1 opening of the allocation period.

For example: The allocation year beginning January 1, 2024, for the state fiscal year beginning July 1, 2024, closes for all taxpayers on October 1, 2026. This closure is regardless of whether the annual allotment has been reached. This is because October 1, 2026, is the extended due date of the last corporate income taxable year beginning in the 2024 calendar year (tax year beginning December 1, 2024, and ending November 30, 2025, with a due date of April 1, 2026, and extended due date of October 1, 2026).

Contact Information

For additional information regarding the Live Local Program, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: **RevenueAccounting@floridarevenue.com**