



**Florida Department of Revenue  
 Notice of Intent to Transfer a Florida Tax Credit  
 Corporate Income Tax**

F-1193T  
 R. 01/24  
 Rule 12C-1.051, F.A.C.  
 Effective 01/24  
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**Part I - Transferring Business Information**

Business Name:		Taxable year the credit was originally approved for: Beginning Date: _____ Ending Date: _____	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	
Indicate the tax credit to be transferred:		<input type="checkbox"/> Florida Capital Investment Tax Credit (s. 220.191(2)(c), F.S.)	

Tax Credit or Tax Credit Allocation Information	
Original amount of credit allocated or transferred to the transferring business:	\$ _____
Amount of original credit (listed above) previously claimed or transferred:	\$ _____
Tax year(s) in which the credit amount above was claimed or transferred:	
Amount of unused credit:	\$ _____
Amount of credit to be transferred:	\$ _____

**Part II - Receiving Business Information - A separate notice is required for each receiving business.**

Business Name:		Tax year: Beginning Date: _____ Ending Date: _____	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	

**Part III - Transferring Business Certification - Only an authorized officer of the transferring business may sign this notice.**

Under penalties of perjury, I declare that I have read the foregoing Notice and the facts stated in it are true.

\_\_\_\_\_

Signature of Authorized Officer of Transferring Business \_\_\_\_\_  
 Date

\_\_\_\_\_

Title

## Instructions for the Notice of Intent to Transfer a Florida Tax Credit

Taxpayers may submit a *Notice of Intent to Transfer a Florida Tax Credit* by completing and mailing Florida Form F-1193T to:

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

The Department of Revenue will send written certification regarding the amount of the tax credit transferred within fifteen (15) days after receipt of a completed notice. You must have a letter from the Department certifying the credit transferred for the transfer to be valid. A copy of the Department's certification stating the amount of the credit transferred must be attached to the tax return on which the transferred tax credit is claimed by the receiving business.

### **To Transfer Applicable Florida Tax Credits:**

- You must submit this notice (Florida Form F-1193T)
- You must not have claimed the credit amount you want to transfer on any tax return filed with the Department of Revenue.

You may only take the credit against the Florida corporate income tax and you must take it in the order described in section (s.) 220.02(8), Florida Statutes (F.S.). A transfer by an ineligible person does not create a right to a tax credit.

A taxpayer must retain documentary evidence that substantiates and supports this credit and the Department may request the evidence at a later date to verify the credit. A schedule tracking the credit amounts allocated and the use of such credits must be maintained as part of the evidence to support the tax credit.

### **Florida Corporate Income Tax Capital Investment Tax Credit**

For the Florida corporate income tax Capital Investment Tax Credit associated with a new solar panel manufacturing project, the amount of the tax credit that may be transferred in any year shall be the lesser of the qualifying business's Florida corporate income tax liability for the year or the credit amount granted for the year. A business receiving the transferred credit (receiving business) may use the credit only in the year received, and the credit may not be used in any other tax year.

Reference: s. 220.191(2)(c), F.S.