COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT
FORM 8E-17TCA#01 (revised 07/2006)

INSTRUCTIONS

WHO MUST FILE: Business firms 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 (July 2 – July 16) 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. There will be $10.5 million tax credits for projects that provide homeownership opportunities for low-income households and $3.5 million tax credits for all other projects.

SIGNATURE AND MAILING: This application must be signed by an authorized official of the firm making the donation 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 "Real Property Donation Affidavit"; proof that the donation was received (see Item 7 below); and a copy of OTTED's sponsor approval letter (or recertification letter). Submit the original form and attachments to the:

EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001.

CLAIMING A TAX CREDIT: You will receive an OTTED 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 OTTED'S donation approval letter 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 an OTTED 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 OTTED'S donation approval letter when filing for a Sales Tax Refund (Form DR-26S) with the Florida Department of Revenue. Only one application for a Sales Tax Refund 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/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: Indicate the exact name of the donor.

Item 2: Indicate the donor's Federal Employer Identification Number or Social Security Number.

Item 3: Indicate the address where correspondence regarding this application should be directed.

Item 4: Provide the firm's telephone and fax numbers.

Item 5: Indicate 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 assist the sponsor with their approved project.

(continued)

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 one of the following:

(a) Cash Contributions: A photocopy of the check made payable to the approved sponsor; a receipt signed by the sponsor; a letter signed by the sponsor acknowledging receipt of the donation; or a notation in Section 1 Item 7 of the application (next to the amount of the contribution) which indicates that the sponsoring agency's officer has "received", the date, and his or her initials.

(b) Real Estate Contributions: A copy of the deed, an appraiser's report and, if applicable, a "Real Property Donation Affidavit" (a copy of the check and listing of the number of hours that employees or volunteers recruited by the donor volunteered to construct the house via a "Deed of Improvements"); and a letter signed by the sponsor acknowledging receipt of the donation.

(c) Equipment and/or Goods: Copies of the itemized invoices and/or receipts; and 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 must provide supporting documentation of the fair market value of the claimed donation.

Item 8: Indicate whether or not the donation was made to provide home ownership opportunities for low-income persons.

Item 9: Indicate the business firm's fiscal year for tax purposes for the year in which the donation was made.

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 business who made the donation.

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 applicant 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 that were recruited by the donor must be made available for verification purposes.

SPECIAL INSTRUCTIONS

It is incumbent upon the sponsor to inform any prospective contributor that the contributing business may not have any financial interest in the sponsor to which the donation is being provided.

If there are any questions by either the sponsor or the contributing business concerning the eligibility, appropriateness, value or timing of the donation, the issue should be raised with the Office of Tourism, Trade and Economic Development (850/487-2568) prior to making the donation. Businesses making non-cash contributions are particularly advised to verify their donations.

EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001
PHONE: 850/487-2568
FAX: 850/487-3014

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT
Via a Deed of Improvements

INSTRUCTIONS

WHO MUST FILE: In addition to a completed Application For A Community Contribution Tax Credit (Form 8E-17TCA#01; revised 01/2005) 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 firm 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.**

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 07/2006)

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

(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 OTTED's sponsor approval or recertification letter.

SECTION I

1. APPLICANT'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	VALUE
___Check	_____
_____Real Estate	_____
____ Goods	_____
____ Other	_____

8. DOES THE PROJECT PROVIDE HOME OWNERSHIP OPPORTUNITIES?

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):

__ ____ - __ ____ - __ ____ ____ ____ ____ ____ - __ ____ / __

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 07/2006)

SECTION II

I, _____ _____
(Name) (Title)

of _____
(Name of Firm)

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 contributing business and the sponsoring agency.

Date: _____ Signature: _____

SECTION III

I, _____ _____
(Name of Officer) (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) (q), 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 OFFICE 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-17 TCA#01 (revised 01/2005)

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 **FAX NUMBER**

PROPOSED SPONSOR PROJECT OUTLINE

Please mail this Project Outline, Checklist and attachments to:

Burt Von Hoff
Executive Office of the Governor
Office of Tourism, Trade and Economic Development
The Capitol; Suite 2001
Tallahassee, Florida 32399-0001
PHONE: 850/487-2568; Fax: 850/487-3014
E-MAIL: "*BURT.VONHOFF@MYFLORIDA.COM*"

NAME OF AGENCY: _____

NAME OF PROJECT: _____

CONTACT PERSON: _____

TITLE: _____

MAILING ADDRESS: _____

_____

PHONE: _____ **FAX:** _____

E-MAIL: _____

TYPE OF PROPOSED PROJECT:

_____ **Provide, construct, improve or substantially rehabilitate:**

- _____ **Housing;**
  - _____ **Homeownership Opportunities;**
  - _____ **All Other Housing**
- _____ **Commercial resources and facilities;**
- _____ **Industrial resources and facilities; or**
- _____ **Public resources and facilities.**

_____ **Improve entrepreneurial & job development opportunities for low-income persons.**

_____ **Increase access to high-speed broadband capability in rural communities with an EZ**

PROJECT LOCATION:

_____ **Florida Enterprise Zone**

_____ **Front Porch Community**

_____ **Housing for Low-Income Persons (Enterprise Zone location)**

PROJECT PROPOSAL CHECKLIST

I. SPONSOR ELIGIBILITY DOCUMENTATION

The sponsor must submit documentation of eligibility (<u>if available</u>):
a copy of the organization's Articles of Incorporation,
a copy of the organization's By-Laws, or
a copy of Division of Corporation's Registration Certificate, or
a copy of the Internal Revenue Service eligibility letter, or
or other documentation of sponsor eligibility.

These items should include effective dates and all appropriate signatures.

_____ **Articles of Incorporation**

_____ **By-Laws**

_____ **Dept. of State Letter**

_____ **IRS Letter**

_____ **Other**

II. PROJECT NARRATIVE

The sponsor must submit a project narrative (usually 1 – 2 pages, although any length is acceptable) that briefly and clearly:

A. Describes the eligible project; _____
B. Lists the types of donations sought; _____
C. Identifies the uses for donations; _____
D. Estimates the total project cost; _____
E. Estimates the number of jobs (if applicable); and _____
F. Estimates the completion date of the project. _____

III. DOCUMENTATION OF AREA ELIGIBILITY

The sponsor of a "community development" project must submit documentation that the proposed project is located within a state designated Enterprise Zone or Front Porch Community (a letter from an EZDA Coordinator or Front Porch Community Liaison or a map with project location highlighted will be acceptable).

Please note: projects designed to provide housing for low-income persons are <u>not required to be located within an Enterprise Zone</u>.

_____ **EZDA Letter**

_____ **Front Porch Letter**

_____ **Map**

_____ **Housing: Not Applicable**

IV. LOCAL GOVERNMENT RESOLUTION

The sponsor must submit a certified copy of a resolution from a local government (where the project is located) stating that the proposed project is "consistent with local plans and regulations (including comprehensive plans)".

_____
Resolution