



# HOW TO RESERVE BUSINESS RENT TAX CREDITS

Thank you for your interest in supporting scholarships for low-income children and children in foster care through the Florida Sales Tax Credit Scholarship Program, administered by Step Up For Students.

Florida Department of Revenue requires tenants to submit an application for each property address, but the online application has been designed to make the process easy. After submitting the form, all the information will carry forward to another application, except for Scholarship Funding Organization and Contribution Amount.

To begin, visit <https://taxapps.floridarevenue.com/CommercialRentalScholarship/> and log in, or register as a New User.

## Florida Sales Tax Credit Scholarship Program

### New Application

Tenants of commercial rental property must apply to the Florida Department of Revenue to receive an allocation of the funds available under the Florida Sales Tax Credit Scholarship Program for sales tax credits each state fiscal year (July 1 – June 30). A separate application is required for each commercial rental property.

Information on rescinding a tax credit allocation is available on the "View Rescindments" link below.

To get started, click the blue "Apply" button.



Apply

After clicking "Apply", an Application Form will open.

Below are step-by-step instructions for the form.

## Florida Sales Tax Credit Scholarship Program

### Application for a Credit Allocation

#### Fiscal Year 2018-19

If you exit this page before submitting the application, your information will not be saved.

### Tenant Information

**Business Name**

**FEIN or EIN (if available)**

**Business Mailing Address**

**Apt/Suite/Other**

**City**

**Country**

**State/Region**

**Postal Code**

**Contact First Name**

**Contact Last Name**

**Title**

**Phone Number Type**  US  International

**Phone**

**Email**

1

Enter your corporation's information and contact information.

*\*If you are reserving credits for more than one address, this information will auto-populate on the next application.*

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.

**2** Indicate your authorization and preference for email communication.

Authorization for Email Communication

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.)

**3** Enter the information for the landlord associated with the leased property.

Landlord Information

Landlord Business Name

Landlord Identifier Type  FEIN  Sales Tax Certificate Number

Landlord's Identifier

Business Mailing Address

Apt/Suite/Other

City

Country

State/Region

Postal Code

Contact First Name

Contact Last Name

Phone Number Type  US  International

Phone Number

*\*If you are reserving credits for more than one address, this information will auto-populate on the next application.*

**4** Enter the physical address of the leased property.

Commercial Rental Property Location Information

Physical Street Address of Commercial Rental Property

Apt/Suite/Other

City

State


Postal Code

*\*If you are reserving credits for more than one address, this information will auto-populate on the next application.*

*This feature allows users to easily switch suite numbers for multiple leases at one location. Please note, you will need to enter the complete address for each new location.*

**5** Select Step Up For Students from the drop-down menu and enter the planned contribution amount for this address.

You may apply once for the entire state fiscal year (July 1– June 30) or multiple times for a maximum of 100 percent of your projected annual commercial lease sales tax.



Step Up For Students distributes >99% of all FTC scholarships and is the only Scholarship Funding Organization (SFO) that has been serving lower-income families statewide since the program's inception in 2001.

**6** Indicate your authorization for the Florida DOR to contact your landlord.

**7** Electronically Sign and click "Submit."

After clicking "Submit," please save the confirmation page and email it to Tim Bodamer at [tbodamer@sufs.org](mailto:tbodamer@sufs.org).

Scholarship Information ^

Select the name of the eligible nonprofit scholarship-funding organization to which you will make a monetary contribution. If you wish to contribute to more than one organization, you must submit a separate application for each organization.

**Name of Eligible Nonprofit-Funding Organization**

**Planned Contribution Amount**  Enter your contribution in whole dollar amounts. (Example: \$1000)

Authorization for Direct Communication with Your Landlord ^

To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your landlord for the property listed may be required. If you wish to allow the Department to contact your landlord directly about the tax you pay to the landlord, consent from you is required.

I authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property.

I do not authorize the Florida Department of Revenue to contact the Landlord regarding the sales tax credit available under the Florida Sales Tax Credit Scholarship Program for the identified property.

Notification and Signature ^

I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the eligible nonprofit scholarship-funding organization.

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

**Electronic Signature of Tenant – Owner, Officer, or Partner**

**Date** 7/26/2018

Once submitted, your application will be saved in your online account for future reference. The DOR will also send you an approval letter through your online account. Applications are approved on a first come, first-served basis. For the 2018-19 state fiscal year, the program cap for commercial lease sales tax credits is \$57.5 million.

**THANK YOU FOR YOUR SUPPORT!**