



Florida Department of Revenue
Notice of Intent to Transfer a Florida Energy Tax Credit
 Corporate Income Tax
 Sections 220.191(2)(c), 220.192(6), or 220.193(3)(f), Florida Statutes

F-1193T
R. 07/12
 Rule 12C-1.051
 Florida Administrative Code
 Effective 01/13

Transferor Information

Indicate the credit to be transferred: 220.191(2)(c) 220.192 220.193

Transferor's Name: _____

Federal Employer Identification Number (FEIN): -

Business Address: _____

City: _____ State: _____ ZIP Code: _____

Contact Name: _____ Telephone Number: _____ E-Mail Address: _____

The taxable year the credit was originally approved for:

Beginning Date: _____ Ending Date: _____

Original amount of credit allocated or transferred to the transferor: \$ _____

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: \$ _____

Transferor Consolidated Return Filing Information

If the transferor is included in a consolidated Florida corporate income tax return, please provide:

Parent corporation name _____ Parent FEIN: -

Transferee Information

(A separate notice is required for each transferee.)

Taxpayer (Corporation or Business Name): _____

Federal Employer Identification Number (FEIN): -

Business Address: _____

City: _____ State: _____ ZIP Code: _____

Contact Name: _____ Telephone Number: _____ E-Mail Address: _____

Transferee's Tax Year: Beginning: _____ Ending: _____

Transferee Consolidated Return Filing Information

If the transferee is included in a consolidated Florida corporate income tax return, please provide:

Parent corporation name _____ Parent FEIN: -

Transferor's Certification

I certify that the foregoing has been examined by me and the information contained herein is, to the best of my knowledge and belief, true, correct and complete.

 Signature of officer of transferor and title

 Date

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

Sections 220.191(2)(c), 220.192(6), or 220.193(3)(f), Florida Statutes

Taxpayers may submit a Notice of Intent to Transfer A Florida Energy 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 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 transferee.

To transfer a Florida energy tax credit:

- You must submit this notice (Florida Form F-1193T);
- For the Florida Renewable Energy Technologies Investment Tax Credit (section [s.] 220.192, Florida Statutes [F.S.]), the transferor must have documentation indicating the amount of credit approved by the Florida Department of Environmental Protection, or the Florida Energy and Climate Commission, or the Department of Agriculture and Consumer Services, or documentation from the Department of Revenue indicating a transferred amount in the case of a prior transfer. Transfers of this credit (s. 220.192, F.S.), can only be approved for tax years beginning on or after January 1, 2014. The Florida Renewable Energy Technologies Investment Tax Credit, including credit carry forwards and transfers, expires and cannot be used in tax years that end after December 31, 2018.
- You must not have claimed the credit amount you want to transfer on any tax return filed with the Department of Revenue;
- The Florida Renewable Energy Production Tax Credit (s. 220.193, F.S.) can be transferred in a merger or acquisition. In addition, unused credits may be transferred one time (outside a merger or acquisition) in whole or in increments of not less than 25 percent of the unused credit. The transferor must have documentation indicating the amount of the credit approved by the Department of Revenue or the Department of Agriculture and Consumer Services. This credit (s. 220.193, F.S.) can be carried forward 5 years because of insufficient tax liability.
- For the Florida corporate income tax Capital Investment Tax Credit associated with a new solar panel manufacturing project per s. 220.191(2)(c), F.S., 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 (transferee) may use the credit only in the year received, and the credit may not be used in any other tax year.

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

Line by Line Instructions for Completing the Application

Check the box to indicate the credit you wish to transfer.

Transferor Information

Please provide the transferor's name, FEIN, address, and a contact name, telephone number, and e-mail address.

Provide the **beginning and ending dates** of the tax year for which the allocated or transferred credit was originally approved.

Enter the **original amount of credit** allocated or the transferred amount in the case of a previous transfer to the transferor.

Provide the amount of credit that the transferor previously claimed or transferred.

Provide the tax year(s) in which the transferor claimed or transferred the credit amount above.

Provide the amount of unused credit.

Provide the **amount of the credit you want transferred**.

The number and/or amount of transfers is limited for the credits authorized by ss. 220.191(2)(c), F.S. and 220.193, F.S. See previous section, "To transfer a Florida energy tax credit," for details.

Consolidated Return Filing Information

Complete this section if the transferor is included in a consolidated Florida corporate income/franchise tax return (Florida Form F-1120) for the tax year. Provide the name of the parent of the consolidated group and its FEIN.

Transferee or Assignee Information

Please provide the corporation name, FEIN, address, and taxpayer contact name, telephone number, and e-mail address.

Transferee's Tax Year

Provide the beginning and ending dates of the transferee's tax year in which they will claim the credit against the Florida corporate income tax.

Consolidated Return Filing Information

Complete this section if the transferee is included in a consolidated Florida corporate income/franchise tax return (Florida Form F-1120) for the tax year. Provide the name of the parent of the consolidated group and its FEIN. This information will allow the Department to associate the credit allocation with the related Florida corporate income tax return.