



# Florida Internship Tax Credit Program Application for Tax Credit

F-1198  
R. 01/23  
Rule 12C-1.051, F.A.C.  
Effective 01/23  
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Apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits). It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Internship Tax Credit Program on a first-come, first-served basis. 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.

Florida law provides a corporate income/franchise tax credit for up to five student interns employed by businesses for taxable years beginning during 2022 and 2023 when both the business and the student intern meet the requirements provided in section 220.198, Florida Statutes (F.S.). The maximum tax credit available to a qualified business is \$10,000 each year. Florida law requires businesses applying for the tax credit to provide documentation to substantiate each of the requirements. **A separate application is required for each taxable year.**

### Requested Internship Tax Credit:

Number of student interns employed (maximum of 5) \_\_\_\_\_ x \$2,000 = \_\_\_\_\_

Applying for Tax Year Beginning on or after January 1, 2022, through December 31, 2022.

Applying for Tax Year Beginning on or after January 1, 2023, through December 31, 2023.

Tax Year \_\_\_\_\_ – \_\_\_\_\_

Tax Year \_\_\_\_\_ – \_\_\_\_\_

### Business Information:

Business Name:

Federal Employer Identification Number (FEIN):

Mailing Address:

City:

State:

ZIP:

Contact Name:

Telephone Number:

Email Address\*:

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

Parent Corporation's Name:

FEIN:

\* 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), F.S.

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.)

**Florida Internship Tax Credit Program  
Application for Tax Credit**

**Requirements and Suggested Documentation**

**A qualified business:**

- is currently in existence;
- has been continuously operating for at least three (3) years;
- employs at least one qualified full-time (at least 30 hours per week) student intern for nine (9) consecutive weeks; **and**
- 20% or more of the full-time employees were previously employed by the business as student interns, or, all of the following,
  - for the current tax year, employs at least one full-time employee previously employed by the business as a student intern,
  - employed 10 or fewer full-time employees on average for the three (3) immediately preceding years, **and**
  - previously hired at least one student intern.

**Suggested documentation:**

- *Copies of the first page of the Florida Corporate Income/Franchise Tax Returns (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) or the first page of federal U.S. corporation income tax returns that show business activity for the three taxable years immediately preceding the taxable year for which you are applying for the tax credit* – to establish existence and continuous operation for at least three years
- *Copies of Florida Department of Revenue Employer's Quarterly Reports (RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) and other employee timekeeping and payroll records* – to establish the requirements for the number of full-time employees, the number of qualified full-time student interns employed, current full time employment of a previously employed student intern if applicable, and the requirement for the student intern to have been employed full-time for at least 9 consecutive weeks.

**A qualified student intern** – A person enrolled in one of the following educational institutions that maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable)

- has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the intern student receives course credit for the internship;
- is enrolled as a graduate student at a Florida state university;
- is enrolled in a career center operated by a Florida district school board as a part of the district school system as approved by the Department of Education; **or**
- is enrolled in a charter technical career center.

**Suggested documentation:** A letter from the applicable educational institution stating the student is enrolled.

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

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Florida Internship Tax Credit Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits), submit your completed application to:

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

or

Fax:  
850-921-1171