The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (up to 50% tax credit or sales tax refund) to encourage Florida businesses to make donations toward community development and housing projects for low-income persons.

The tax credit is easy for a business to receive. Businesses located anywhere in Florida that make donations to approved community development projects may receive a tax credit of up to 50 percent of the value of the donation. Businesses may take the credit on Florida corporate income tax, insurance premium tax or as a refund against sales tax (for businesses registered to collect and remit sales taxes with the Department of Revenue).

Before making a donation, please be sure it will qualify. A list of eligible organizations is available from the Department of Economic Opportunity (DEO). To receive approval, a business donating to an eligible sponsor need only submit a tax credit application with DEO. In order to claim the tax credit, simply attach proof of the approved donation when you file your state tax return. In order to claim a sales tax refund, submit an Application for a Sales Tax Refund. More details on the approval process are contained on page 4.

Non-profit organizations and units of state and local governments may apply to become eligible sponsors and solicit donations under the program. Eligibility requirements are listed on page 2.

This summary is based on Florida Statutes (sections 212.08 (5) (p), 220.183 and 624.5105). Readers are advised to consult these references for additional details.

FOR FURTHER INFORMATION, PLEASE CONTACT:

BURT C. VON HOFF
DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
107 EAST MADISON STREET; MSC 80
TALLAHASSEE, FLORIDA 32399
PHONE: 850/717-8974
FAX: 850/410-4770
E-mail: burt.vonhoff@deo.myflorida.com
Website: www.floridajobs.org
To Qualify As A Sponsor, Your Organization Is Required To Meet The Following Criteria:

Be one of the following:

Community Action Program
Nonprofit community-based development organization providing community development projects, housing for low-income households, or increasing entrepreneurial and job development opportunities for low-income persons

Neighborhood Housing Services Corporation
Local Housing Authority
Community Redevelopment Agency
Historic Preservation District Agency or Organization
Regional Workforce Board (formerly Private Industry Council)
Direct-Support Organization (DSO)
Enterprise Zone Development Agency
Unit of Local Government
Unit of State Government

- Sponsor a project to provide, construct, improve, or substantially rehabilitate housing, commercial, industrial, or public facilities, or to promote entrepreneurial or job development opportunities for low-income persons in an area designated as a Florida Enterprise Zone or Front Porch Community (Please see page 3 for a list of zones and communities).

OR

- Sponsor a project to increase access to high-speed broadband capability in rural communities with enterprise zones (including projects that result in improvements to communication assets that are owned by a business).

HOUSING PROJECTS FOR LOW-INCOME PERSONS

- A project designed to provide, construct or rehabilitate housing for low-income persons does not have to be located within an Enterprise Zone or a Front Porch Community.
FLORIDA ENTERPRISE ZONES *

AREAS LOCATED WITHIN THESE CITIES OR COUNTIES HAVE ENTERPRISE ZONES:

Bradenton Glades County Ocala
Brooksville/Hernando County Gulf County Okeechobee County
Broward County Hamilton County Orange County
Calkhoun County Hardee County Pahokee
Century Hendry County Palm Bay
Charlotte County Highlands County Palm Beach County
Citrus County Hillsborough County Palmetto/Manatee County
Clearwater Holmes County Pensacola
Cocoa Immokalee (Collier County) Putnam County
Columbia County Indian River County/Vero Beach St. Marks
Crestview/Okaloosa County Jackson County St. Petersburg
Daytona Beach Jacksonville Sarasota
DeFuniak Springs Kissimmee/Osceola County Sumter County
DeSoto County Lake Apopka Suwannee County
Escambia County Lake County Tallahassee/Leon County
Everglades City Lakeland Tampa
Fl. Myers/Lee County Levy County Taylor County
Fl. Pierce Liberty County Wakulla County
Franklin County Madison County Walton County
Freeport Martin County Washington County
Gadsden County Miami - Dade County Winter Haven
Gainesville Oak Hill

FRONT PORCH COMMUNITIES *

Bartow Immokalee Sanford: Goldsboro
Bradenton Jacksonville: Sherwood Forest Sarasota: Newton
Daytona Beach Miami: Riverside Community St. Petersburg
Fl. Lauderdale Ocala Tallahassee
Fl. Walton: Sylvania Heights Opa-Locka/North Dade County Tampa
Gainesville Orlando West Palm Beach
Gifford Pensacola

* A project designed to provide, construct or rehabilitate housing for low-income persons does not have to be located within an Enterprise Zone or a Front Porch Community.

TO BECOME A SPONSOR, YOUR ORGANIZATION MUST SUBMIT A PROPOSAL TO THE DEPARTMENT OF ECONOMIC OPPORTUNITY WITH THE FOLLOWING INFORMATION:

■ A copy of your organization’s articles of incorporation, by-laws, or other documentation establishing eligibility as a sponsor.

■ A project narrative describing the eligible activity and listing the type(s) of contributions to be sought and their intended use.

■ Documentation that the project is located in an Enterprise Zone or a Front Porch Community. (not required if your agency is providing housing for low-income persons).

■ A resolution from the local government (where the project is located) stating that the project is consistent with local plans and regulations (including comprehensive plans).

Once your agency has received written approval from DEO, you may begin accepting eligible contributions. Project approval expires on June 30 of each year. A sponsor must be recertified for each subsequent year to continue to be eligible to accept contributions.
**HOW TO RECEIVE A TAX CREDIT OR REFUND**

**WHO IS ELIGIBLE?**

Any business paying Florida corporate income tax or insurance premium tax is eligible to receive a tax credit of up to 50 percent of the value of donations to approved projects. Any business registered with the Department of Revenue to collect and remit sales tax is eligible to apply for a refund of up to 50 percent of the value of donations to approved projects.

**WHAT IS AN ELIGIBLE CONTRIBUTION?**

Cash, property, and goods donated to approved sponsors are eligible for the credit. **Donations must be directly used in the approved project.** Dues and services are not eligible donations. Contributions may not be used to pay the administrative or operational costs of the sponsor.

Donations to approved housing projects may include: project development impact and management fees; down payment and closing costs; housing counseling and marketing fees (not to exceed 10 percent of the donation); removal of liens recorded against residential property by municipal, county or special-district local governments.

An organization must be approved as a sponsor before it receives a donation eligible for this tax credit. A list of all approved sponsors is available from the DEO.

**HOW MUCH CREDIT CAN A BUSINESS RECEIVE?**

A business is eligible to receive credits of up to $200,000 per tax year.

Unused corporate income tax credits may be carried over for up to 5 years. Unused sales tax refunds may be claimed for three years after the first refund application.

There are $21.9 million dollars in state tax credits available each fiscal year (July 1 - June 30). There will be $18.4 million tax credits for projects that provide homeownership opportunities for low-income persons and $3.5 million tax credits for all other projects. Tax credit applications will be received from July 1 – July 15 before they are processed and will be approved on a pro rata basis if requested applications exceed tax credit allocations. After July 15th tax credit applications will be processed on a first-come, first-served basis if tax credits are available.

**TO CLAIM A 50 PERCENT TAX CREDIT YOUR BUSINESS NEEDS TO:**

1. Contact DEO to determine whether or not the contribution qualifies for a tax credit.
2. Send a completed Application for a Community Contribution Tax Credit (Form 8E-17TCA#01) to DEO, with the following attachments:
   - A copy of the check, invoice(s), or deed and appraisal (within 12 months);
   - A copy of the sponsor’s approval or recertification letter.
   - Proof that the donation was received (Sponsor Acknowledgement letter).
3. Submit a copy of the donation approval letter when you file your Florida Corporate Income Tax Return (form F-1120) or Insurance Premium Tax Return (DR-908).

**TO CLAIM A SALES TAX REFUND YOUR BUSINESS NEEDS TO:**

4. Complete steps 1 and 2 above and submit an Application for Refund (Form DR-26S) along with a copy of DEO’s approval letter (only one sales tax refund application per year)
## FRONT PORCH COMMUNITY LIAISONS

<table>
<thead>
<tr>
<th>LOCATION</th>
<th>CONTACT</th>
<th>PHONE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bartow: West Bartow Neighborhood</td>
<td>LeVonia Wynn</td>
<td>(863) 533-1773</td>
</tr>
<tr>
<td>Bradenton</td>
<td>Theodore Jenkins</td>
<td>(941) 747-8054</td>
</tr>
<tr>
<td>Daytona Beach: Central City of Daytona Beach</td>
<td>Francis Mobley</td>
<td>(386) 253-9474</td>
</tr>
<tr>
<td>Fort Lauderdale: Dorsey-Riverbend Neighborhood</td>
<td>Matt Walters</td>
<td>(954) 332-0230</td>
</tr>
<tr>
<td>Fort Walton Beach: Sylvania Heights</td>
<td>Robert Gray</td>
<td>(850) 244-2484</td>
</tr>
<tr>
<td>Gainesville: Duval Heights Neighborhood</td>
<td>Juanita Miles-Hamilton</td>
<td>(352) 334-7260</td>
</tr>
<tr>
<td>Gifford Front Porch (Vero Beach)</td>
<td>Aundrea Perry</td>
<td>(772) 453-4027</td>
</tr>
<tr>
<td>Immokalee: Greater Immokalee Southside Front Porch</td>
<td>Vicki Carr</td>
<td>(239) 634-4361</td>
</tr>
<tr>
<td>Jacksonville: Sherwood Forest</td>
<td>Gilbert Stokes</td>
<td>(904) 768-1515</td>
</tr>
<tr>
<td>Miami: Riverside Community of Little Havana</td>
<td>Vacant</td>
<td>N/A</td>
</tr>
<tr>
<td>Ocala: West Ocala Front Porch Community</td>
<td>Narvella Haynes</td>
<td>(352) 369-2921</td>
</tr>
<tr>
<td>Opa-Locka/North Dade</td>
<td>Mary Alice Brown</td>
<td>(305) 769-6369</td>
</tr>
<tr>
<td>Orlando: Holden Heights Neighborhood</td>
<td>Sharon Wiley</td>
<td>(407) 849-0135</td>
</tr>
<tr>
<td>Pensacola Northwest Florida Community Outreach Development Corporation</td>
<td>Jacqueline Miles</td>
<td>(850) 607-7627</td>
</tr>
<tr>
<td>Sanford: Goldsboro Neighborhood</td>
<td>Vernon McQueen</td>
<td>(407) 302-1377</td>
</tr>
<tr>
<td>Sarasota: Newtown Community</td>
<td>Lori Benton</td>
<td>(941) 373-7886</td>
</tr>
<tr>
<td>St. Petersburg Front Porch</td>
<td>Lolita Dash</td>
<td>(727) 898-6144</td>
</tr>
<tr>
<td>Tallahassee: Frenchtown Community</td>
<td>Darryl Scott</td>
<td>(850) 284-0172</td>
</tr>
<tr>
<td>Tampa: Heart of East Tampa</td>
<td>Johnetta Goldsmith</td>
<td>(813) 237-4127</td>
</tr>
<tr>
<td>West Palm Beach: Northwood, Pleasant City &amp; Northwest Community</td>
<td>Coni Williams</td>
<td>(561) 352-3737</td>
</tr>
</tbody>
</table>