

THE COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

The Community Contribution Tax Credit Program (CCTCP) provides a financial incentive (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 equal 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:

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DEPARTMENT OF ECONOMIC OPPORTUNITY

DIVISION OF COMMUNITY DEVELOPMENT

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HOW TO BECOME AN APPROVED SPONSOR

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

FRONT PORCH COMMUNITIES *

Bartow	Immokalee	Sanford: Goldsboro
Bradenton	Jacksonville: Sherwood Forest	Sarasota: Newton
Daytona Beach	Miami: Riverside Community	St. Petersburg
Ft. Lauderdale	Ocala	Tallahassee
Ft. 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:

- v A copy of your organization's articles of incorporation, by-laws, or other documentation establishing eligibility as a sponsor.
- v A project narrative describing the eligible activity and listing the type(s) of contributions to be sought and their intended use.
- v 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).
- v 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 BECOME AN APPROVED DONOR

WHO IS ELIGIBLE?

Any business paying Florida corporate income tax or insurance premium tax is eligible to receive a tax credit equal 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 against their sales and use tax remittance account.

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 DSBD.

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 14 million dollars in state tax credits available each fiscal year (July 1 - June 30)

There will be \$10.5 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 DSBD 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 50 PERCENT 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)

ENTERPRISE ZONE DEVELOPMENT AGENCY CONTACTS

LOCATION	NUMBER	CONTACT	PHONE	FAX
Bradenton	EZ-4101	Volker Reiss	941/932-9402	941/932-9534
Brooksville/Hernando County	EZ-2701	Bill Geiger	352/540-3810	352/544-5429
Broward County	EZ-0601	Angela Wilson	954/828-4347	954/828-4500
Calhoun County	EZ-0701	Kristy Helley Speers	850/674-4519	850/674-4962
Century	EZ-1701	Kristina Wood	850/256-3208	850/256-0318
Clearwater	EZ-5202	Diane Hufford	727/562-4054	727/562-4075
Cocoa	EZ-0501	Susan D. McGrady	321/433-8510	321/433-8513
Columbia County	EZ-1202	Jim Poole	386/758-1033	386/758-1167
Crestview/Okaloosa County	EZ-4601	Larry Sassano	850/651-7374	850/651-7378
Daytona Beach	EZ-6401	Don Gooding	386/671-8055	386/671-8059
DeFuniak Springs	EZ-6601	Loretta Laird	850/892-8571	850/892-8570
DeSoto County	EZ-1401	Mandy Hines	863/993-4809	863/993-4809
Escambia County	EZ-1703	Clara Long	850/595-3596	850/595-3218
Everglades City	EZ-1102	David Harraden	239/695-3299	239/695-4155
Ft. Myers/Lee County	EZ-3601	Sue Noe	239/338-3161	239/338-3227
Ft. Pierce	EZ-5601	Sadie Cooper	772/460-2200	772/461-2954
Franklin County	EZ-1901	Alan C. Pierce	850/653-9783	850/653-9799
Freeport	EZ-6602	Robin Haynes	850/835-2822	850/835-3137
Gadsden County	EZ-2001	Henry G. Grant	850/875-7255	850/875-7257
Gainesville	EZ-0101	Shaad Rehman	352/334-2298	352/334-2132
Glades County	EZ-2201	Tracy Whirls	863/946-0300	863/946-0777
Gulf County	EZ-2301	Zanna Woods	850/229-1901	850/229-2458
Hamilton County	EZ-2401	Cindi Foreman	386/792-6828	386/792-6808
Hardee County	EZ-2501	Sarah Pelham	863/773-3030	863/773-4915
Hendry County	EZ-2601	Susan Jordan	863/675-5264	863/675-5317
Highlands County	EZ-2801	Dan Murphy	863/385-1025	863/385-1379
Hillsborough County	EZ-2902	Lynn I. Schultz	813/914-4028	813/914-4027
Holmes County	EZ-3001	Jim Brook	850/547-4682	850/547-4206
Immokalee (Collier County)	EZ-1101	Penny Phillippi	239/867-4121	239/252-6455
Indian River County/Vero Beach	EZ-3101	Helene Caseltine	772/567-3491	772/778-3181
Jackson County	EZ-3201	Bill Stanton	850/526-4005	850/526-4008
Jacksonville	EZ-1601	Joe Whitaker	904/630-1624	904/630-2919
Kissimmee/Osceola County	EZ-4901	Christina Morris	407/742-4207	407/742-4202
Lake Apopka	EZ-4802	Manan Pathak	407/836-5600	407/836-5761
Lake County	EZ-3501	Amye King	352-343-9647	352-343-9558
Lakeland	EZ-5301	Jason Willey	863/834-6011	863/834-8432
Levy County	EZ-3801	Pat O'Neal	352/486-5470	352/486-5471
Liberty County	EZ-3901	Johnny Eubanks	850/643-2359	850/643-3334
Madison County	EZ-4001	Sherilyn Pickels	850/973-3179	850/973-6880
Martin County	EZ-4301	Crystal Stiles	772-221-1380	772-221-1380
Miami - Dade County	EZ-1301	Lori Weldon	786/469-2262	786/469-2226
Oak Hill	EZ-6402	Julie Wood	386/345-3522	386/345-1834
Ocala	EZ-4201	Melanie Gaboardi	352/629-8401	352/629-8391
Okeechobee County	EZ-4701	Robbie Chartier	863/763-9312	863/763-0118
Orange County	EZ-4801	Manan Pathak	407/836-5600	407/836-5761
Pahokee	EZ-5001	Ted Roberts	561/924-5534	561/924-8104
Palm Bay	EZ-0502	Edyie McCall	321-952-3413	321-952-3412
Palm Beach County	EZ-5002	Pam Nolan	561/355-3624	561/355-6017
Palmetto/Manatee County	EZ-4102	Cheri Coryea	941/749-3030	941/749-3040
Pensacola	EZ-1702	Ed Spears	850/436-5652	850/595-1143
Putnam County	EZ-5401	Dana C. Jones	386/328-1503	386/328-7076
St. Marks	EZ-6501	Zoe Mansfield	850/925-6224	850/925-5657
St. Petersburg	EZ-5201	Gary L. Jones	727/893-7877	727/892-5465
Sarasota County	EZ-5801	Dru Jones	941/373-7780	941/373-7766
Sumter County	EZ-6001	Bradley Arnold	352/689-4400	352/689-4401
Suwannee County	EZ-6101	Dennis W. Cason	386/362-3071	386/362-4758
Tallahassee/Leon County	EZ-3701	Beth Kirkland	850/521-3114	850/425-1056
Tampa	EZ-2901	Ed Johnson	813/242-3806	813/242-3830
Taylor County	EZ-6201	Clay Olson	850/838-3508	850/838-3546
Wakulla County	EZ-6502	Jennifer Langston	850/926-0919	850/926-0940
Walton County	EZ-6603	Shirl Williams	850/892-8156	850/892-8454
Washington County	EZ-6701	Chris MacBlain	850/638-4157	850/638-8770

FRONT PORCH COMMUNITY LIAISONS

As of December 1, 2009

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