



**Application for Rescindment of Corporate Income Tax Credit for  
Contributions to Nonprofit Scholarship Funding Organizations (SFOs)**  
(Under section 220.187, Florida Statutes)

F-1161  
R. 07/08

Business name \_\_\_\_\_

Federal Employer Identification Number (FEIN)   -

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Contact person \_\_\_\_\_ Contact's telephone number \_\_\_\_\_

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

Parent Corporation's FEIN   -

Original amount of planned contribution \$   ,    ,    .

Confirmation number of original credit application (if known) \_\_\_\_\_

Enter the name of the SFO the credit was originally approved for:  
\_\_\_\_\_

Enter the taxable year the credit was originally approved for:

Beginning date   /   /   and ending date   /   /    
MM DD YY MM DD YY

Enter the amount you wish to rescind \$   ,    ,    .

Has any of the above amount already been contributed to the SFO?  
 Yes  No

Do you give permission and grant authority to the Florida Department of Education to share the corporation's name, address, telephone number, and tax credit amount with the SFO identified in this application?  Yes  No

I hereby certify that I have examined this application form and the information contained here is, to the best of my knowledge and belief, true, correct, and complete.

\_\_\_\_\_  
Signature of officer, owner, or partner

\_\_\_\_\_  
Date

## Instructions for Completing Form F-1161

For tax years beginning on or after January 1, 2006, you may apply to the Department for rescindment of all or part of a previously approved credit allocation for a contribution to an SFO. You must submit a separate application for the rescindment of each previously approved credit allocation.

Applications for rescindment can be made on the Department's Internet site: [dor.myflorida.com/dor](http://dor.myflorida.com/dor). Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you paid \$20,000 or more in corporate income tax in the state fiscal year before application, you **must** apply for rescindment online.

If you paid less than \$20,000 in corporate income tax in the state fiscal year before application, you are encouraged to apply for rescindment online. However, you may also apply by completing and mailing Form F-1161 to:

Revenue Accounting - CIT SFO Credit  
Florida Department of Revenue  
5050 W Tennessee St Bldg I  
Tallahassee FL 32399-0100

Within ten working days of receipt of an electronic or paper application, we will send written correspondence regarding the approved amount or the reason we could not approve the rescindment.

We will approve the rescindment unless:

- (1) You have had more than one approved rescindment of this credit within the last three (3) tax years.
- (2) You have claimed the approved credit allocation amount to be rescinded on a previously filed Florida corporate income tax return.
- (3) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers at the end of the following calendar year. For example, the allocation year beginning January 1, 2006, closes for all taxpayers on December 31, 2007, regardless of whether the annual allotment has been reached because there are no more tax years remaining open that began in calendar year 2006 as of December 31, 2007.