FLORIDA DEPARTMENT OF REVENUE

Tax Information Publication TIP

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Home Away From Home Tax Credit

Florida's Home Away From Home Tax Credit was established in 2025 under the Florida Department of Health to support eligible charitable organizations that house families of critically ill children receiving treatment, at minimal to no cost to the family.

Through this program, taxpayers may make private monetary contributions to the eligible charitable organization(s) of the Home Away From Home Tax Credit and receive a dollar-for-dollar credit against the following Florida taxes:

- Corporate income tax
- Excise tax on liquor, wine, and malt beverages
- Insurance premium tax

Eligible charitable organization(s) are designated by the Florida Department of Health and identified on its website at floridahealth.gov/programs-and-services/childrens-health/HAFH/.

Beginning January 2, 2026, at 9 a.m., taxpayers who wish to participate in this program must apply to the Florida Department of Revenue (Department) to receive a tax credit allocation.

The fastest and easiest way to apply for a tax credit allocation is by visiting the Department's multi-tax credit webpage at floridarevenue.com/taxes/multitaxcredits. There, taxpayers can select a multi-tax credit program in which to participate and review information about each of the credits and how they apply against the applicable taxes. Taxpayers can also visit the online application which allows users to:

- create a secure, online account;
- complete and submit an application and receive a confirmation number with the date and time of submission;
- view the status of application(s) from the taxpayer's account dashboard; and
- complete and submit tax credit applications for multiple taxes.

Taxpayers required to file and pay electronically must apply online. Taxpayers not obligated to file and pay electronically may apply by submitting the paper *Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations* (Form DR-665000).

The Department will notify applicants of approval or denial of their request for an allocation of credit. For excise taxes on liquor, wine, and malt beverages, the Department must receive approval for credit allocations from the Division of Alcoholic Beverages and Tobacco of the Florida Department of Business and Professional Regulation.

Approval of a credit allocation does not authorize a tax credit to be claimed. An approved applicant must first make a contribution to their selected eligible charitable organization, and receive a certificate of contribution in exchange, before claiming a tax credit on a tax return.

If the full amount of the tax credit earned in a given year cannot be fully used, the unused amount of tax credit may be carried forward for up to 10 years.

Taxpayers may apply to the Department to rescind all or part of a previously approved allocation of credit. Rescinding a credit allocation allows credit allocations that will not be used to be made available to other taxpayers.

The credit program also has a transfer provision. Taxpayers may apply to the Department to transfer all or part of a tax credit or credit allocation to members of their affiliated group. The Department will send notification of approval or denial. The approval letter will include instructions on how the transferee may claim the tax credit on a tax return.

For more information about this credit and how it applies to each of the listed taxes, visit the Department's website at floridarevenue.com/taxes/multitaxcredits.

References: **Sections 220.02, 220.18775, 402.63, 561.12135, 624.509, and 624.51059, Florida Statutes; Rules 12-29.003 and 12-29.008, Florida Administrative Code**

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at **floridarevenue.com** or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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