

Supporting Documents Required for the Community Contribution Tax Credit Program Tax Credit

All Applications:

- Sponsor Donation Certification signed by an authorized official of the sponsor.
- Sponsor acknowledgement, receipt, or thank-you letter signed by an authorized official of the sponsor.
- The Employment Eligibility Document completed by the donor if the donor is a private employer. If the donor is registered in E-Verify, please provide documentation which may include the E-Verify Memorandum of Understanding, a screenshot of the registration page, or a screenshot of the E-Verify website showing the donor is active in Florida.
- A copy of the sponsor approval or sponsor recertification letter from FloridaCommerce for the current fiscal year.

Cash Donation Application:

• A copy of the check (front and back) made payable to the approved sponsor.

Goods Donation Application:

- Copies of itemized invoices or receipts calculated in a manner consistent with U.S. Internal Revenue Service rules.
- For furniture donations, sponsors must submit a letter attesting that the furniture will be used for the purposes of the approved project and not for administrative or operational purposes.

Deed of Improvements Application:

- A copy of the check (front and back) made payable to the sponsor that provides for the fixed costs of building the donated house.
- A residential appraisal report dated within a year of the donation. If the appraisal is not within a year of the donation, please include an appraisal update and/or a completion report.
- A copy of the deed transferring the value of improvements from the donor to the sponsor.
- Please note that a listing of employees and volunteers documenting a minimum of 200 volunteer hours must be provided for verification purposes during the donation monitoring process.

Real Property Holding Company Application:

- Documentation transferring 100 percent ownership interests of a real property holding company.
- An appraiser's report on the value of the real property holding company.
- Documentation the donor is the sole owner of the real property holding company and is disregarded as an entity for federal income taxes.