

**AGENDA**  
**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:  
<http://dor.myflorida.com/dor/opengovt/meetings.html>

**MEMBERS**

Governor Rick Scott  
Attorney General Pam Bondi  
Chief Financial Officer Jeff Atwater  
Commissioner Adam H. Putnam

**October 4, 2016**

**Contacts: Debra J. Longman**  
**Director of Legislative and Cabinet Services**  
**(850) 617-8324**

**MaryAnn Murphy, Executive Asst. II**  
**(850) 717-7138**

**9:00 A.M.**  
**LL-03, The Capitol**  
**Tallahassee, Florida**

<b>ITEM</b>	<b>SUBJECT</b>	<b>RECOMMENDATION</b>
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- |    |   |  |
|----|---|--|
| 1. | Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register for rules relating to General Tax Administration. The proposed amendments revise forms to reflect statutory changes enacted by the 2016 Legislature, update annual tax rates, and clarify forms to improve readability. |  |
|----|---|--|

**(ATTACHMENT 1)**

**RECOMMEND APPROVAL**

# **ATTACHMENT 1**



**FLORIDA**

Executive  
Director  
Leon M. Biegalski

October 4, 2016

**MEMORANDUM**

**TO:** The Honorable Rick Scott, Governor  
Attention: Kristin Olson, Deputy Chief of Staff  
Amanda Carey, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer  
Attention: Robert Tornillo, Director of Cabinet Affairs  
Stephanie Leeds, Deputy Director of Cabinet Affairs  
Kimberly Renspie, Cabinet and Legislative Analyst

The Honorable Pam Bondi, Attorney General  
Attention: Kent Perez, Associate Deputy Attorney General  
Rob Johnson, Director of Legislative and Cabinet Affairs  
Erin Sumpter, Deputy Director of Cabinet Affairs  
Andrew Fay, Special Counsel

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer  
Services  
Attention: Brooke McKnight, Director of Cabinet Affairs  
Jessica Field, Deputy Cabinet Affairs Director

**THRU:** Leon Biegalski, Executive Director

**FROM:** Debbie Longman, Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to Hold Public Hearings on Proposed Rules

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**Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.**

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*  
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

<http://dor.myflorida.com/dor/>  
**Florida Department of Revenue**  
Tallahassee, Florida 32399-0100

**What is the Department requesting?** Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

### **Legislative Changes**

***Why are the proposed rules necessary?*** These rule changes are necessary to incorporate statutory changes made by the 2016 Legislature as provided below.

#### ***What do the proposed rules do?***

*Veterans' Organizations, Sale of Food and Beverages, Rule 12A-1.0115, F.A.C.:* the proposed changes incorporate the new sales tax exemption provided in Section 212.08(7)(n), F.S., by Section 12 of Chapter 2016-220, L.O.F. The statutory provision permits qualified veterans' organizations to sell food and drink exempt from sales tax to members of qualified veterans' organizations if the sales are in connection with the customary activities of the organization.

*Postharvest Machinery & Equipment, Sales Tax Exemption, Rule 12A-1.087, F.A.C.:* the proposed changes add guidance on the new sales tax exemption for certain postharvest machinery and equipment provided in Section 212.08(7)(kkk), F.S., by Section 12 of Chapter 2016-220, L.O.F. The statutory exemption allows for the exempt sale of certain postharvest machinery and equipment to qualified businesses.

*Secondhand Dealers, Rule 12A-17.003, F.A.C.:* the proposed changes implement Chapter 2016-059, L.O.F., which modified provisions related to secondhand dealers. The law change added a kiosk option, and clarified registration and holding requirements for dealers. Rule changes update registration information to accommodate these new provisions.

*Aviation Fuel for Air Carriers, Rule 12B-5.300, F.A.C.:* the proposed changes incorporate revisions made to the fuel tax exemption provided in Section 206.9825, F.S., by Section 6 of Chapter 2016-220, L.O.F. The statutory provision permits air carriers to purchase aviation fuel exempt from tax if they meet certain specified requirements.

*Corporate Income Tax, Rules 12C-1.013, 1.0222, 1.034, and 1.051, F.A.C.:* the proposed changes incorporate revisions made to Chapter 220, F.S., by Sections 13 through 19 of Chapter 2016-220, L.O.F. These changes:

- Modify how "adjusted federal income" is defined and calculated for Florida corporate income tax;
- Conform the timing of filing returns, making payments, and filing declarations to federal provisions; and
- Remove obsolete provisions related to earlier tax years.

***Were comments received from external parties?*** No. A rule workshop was scheduled to be held on September 21, 2016, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

### **Form Updates**

***Why are the proposed rules necessary?*** These rule changes are necessary to incorporate statutory revisions made by the 2016 Legislature, to modify annual tax rates, and to incorporate changes that will make the forms easier to use.

### ***What do the proposed rules do?***

This rulemaking will adopt legislative and administrative changes to 25 forms used by the Department in the administration of the following taxes, fees, and surcharges (chronological by rule chapter):

- Administrative Forms – 1 form (Rule 12-24.011, F.A.C.)
- Sales and Use Tax – 6 forms (Rule 12A-1.097, F.A.C.)
- Motor Vehicle Warranty Fee – 1 Form (Rule 12A-13.002, F.A.C.)
- Secondhand Dealers – 2 forms (Rule 12A-17.005, F.A.C.)
- Communications Services Tax – 3 forms (1 of these forms was adopted via emergency rule and is included herein to make the form permanent) (Rule 12A-19.100, F.A.C.)
- Fuel and Pollutant Taxes – 1 form (Rule 12B-5.150, F.A.C.)
- Gross Receipts Tax – 1 form (Rule 12B-6.005, F.A.C.)
- Insurance Premium Taxes, Fees, and Surcharges – 3 forms (Rule 12B-8.003, F.A.C.)
- Corporate Income Tax – 7 forms (Rule 12C-1.051, F.A.C.)

***Were comments received from external parties?*** No. A rule workshop was scheduled to be held on September 21, 2016, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
  - Statements of facts and circumstances justifying the rule;
  - Federal comparison statement; and
  - Summary of the workshop
- Rule text

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULE 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendments modify an incorporated form to allow for additional reporting categories. The specific changes to Form DR-655 (Tax Type/Tax Type Code – Florida e-Services), incorporated by reference in Rule 12-24.011, F.A.C. (Public Use Forms), are to add two new types of taxes which are now being collected on behalf of the Department of Business and Professional Regulation. The form now provides tax type coding information necessary to file returns for alcoholic beverages and tobacco taxes for direct wine shipments and passenger vessels.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-24.011, F.A.C., adopt, by reference, changes to a form currently used to report taxes collected by the Department on behalf of the Department of Business and Professional Regulation. The changes are the addition of two new tax categories, which are necessary for accurate reporting of alcoholic beverages and tobacco taxes for direct wine shipments and passenger vessels.

## FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3937), to advise the public of the proposed changes to Rule 12-24.011, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

RULE NO:    RULE TITLE:

12-24.011    Public Use Forms.

**PURPOSE AND EFFECT:** The changes to Form DR-655 (Tax Type/Tax Type Code – Florida e-Services), incorporated by reference in Rule 12-24.011, F.A.C., are to add two new types of taxes which are now being collected on behalf of the Department of Business and Professional Regulation. The form now provides tax type coding information necessary to file returns for alcoholic beverages and tobacco taxes for direct wine shipments and passenger vessels.

**SUMMARY:** The proposed amendments modify an incorporated form to allow for additional reporting categories.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of



assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS.

LAW IMPLEMENTED 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULE 12-24.011

12-24.011 Public Use Forms.

(1) through (4) No change.

Form Number	Title	Effective Date
(5) DR-655	Tax Type/Tax Type Code Florida e-Services	<u>01/17/15</u>

(R. 01/17/15)

<http://www.flrules.org/Gateway/reference.asp?No=Ref-05598>)

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Tax Type / Tax Type Code Florida e-Services

DR-655  
R. 01/17  
TC

Rule 12-24.011  
Florida Administrative Code  
Effective XX/XX

Table 1	
Tax Type	Tax Type Code
<b>Florida Department of Revenue</b>	
<b>General Taxes</b>	
Sales and use tax	00001
Corporate income tax	00002
Prepaid wireless E911 fee	00011
Severance tax - gas and sulfur	00012
Severance tax - solid minerals	00013
Insurance premium tax	00016
Documentary stamp tax	00019
Gross receipts tax (utilities)	00022
Pollutants tax	00034
Solid waste and surcharge fees	00038
Severance tax - oil production	00052
Miami-Dade lake belt fees	00054
Communications services tax	00063
Reemployment tax	05425
Fuel tax - air carrier	00090
Fuel tax - terminal supplier	00091
Fuel tax - wholesaler/importer	00092
Fuel tax - mass transit	00093
Fuel tax - local government	00094
Fuel tax - blender/retailer of alternative fuels	00095
Fuel tax - terminal operator	00096
Fuel tax - petroleum carrier	00097
Fuel tax - exporter	00098
<b>Child Support</b>	
Cost recovery fees (for future use)	07392
Child support collections	07394
Overpayment recovery (for future use)	07396
Void non-SDU disbursement (for future use)	07397
Retained child support collections (for future use)	07398
Interest	07399

Table 1 - continued	
Tax Type	Tax Type Code
<b>Department of Business and Professional Regulation</b>	
<b>Pari-Mutuel</b>	
Tax	05310
Fees	05315
Slots	05318
Cardrooms	05355
<b>Alcoholic Beverages and Tobacco</b>	
Beer	05355
Imported wine	05325
Domestic wine	05330
Direct Wine	05375
Liquor	05335
Other tobacco products (OTP)	05345
OTP surcharge	05342
Cigarette stamp – cash	05350
Cigarette stamp – deferred payment	05360
Cigarette surcharge	05360
Passenger Vessel	05370
<b>Department of Management Services</b>	
<b>Florida Retirement System</b>	
Contributions	07201
<b>Division of State Group Insurance</b>	
Health insurance trust fund	07221
Life insurance trust fund	07222
Disability trust fund	07223
Pretax benefits trust fund	07224

Table 2	
Payment Type	Payment Code
Tax/fee/contributions/receipts payment	1
Bill/fees payment (Notice of Amount Due)	2
Audit assessment payment	3
Estimated/tentative tax or installment payment (corporate income or insurance premium tax only)	4
Additional payment	5
Returned item re-payment	8

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.0015 AND 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments update a provision for sales of food or beverages by certain veterans' organizations to comport with a legislative change, as well as incorporating revisions to several sales and use tax rules and forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-1.0115, F.A.C. (Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.), incorporate the expanded exemption for food and beverages sold by qualified veterans' organizations to their members as provided in Section 12, Chapter 2016-220, L.O.F.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, technical and administrative changes to forms currently used to administer sales and use tax, as well as promulgate two forms for the first time. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State's website. The two new forms are necessary for renewal of registration for the operation of

amusement machines.

### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, pp. 3937-3938), to advise the public of the proposed changes to Rule 12A-1.0115 and Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO:   RULE TITLE:

12A-1.0115   Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.

12A-1.097    Public Use Forms.

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.0115, F.A.C., is to incorporate the expanded exemption for food and beverages sold by qualified veterans' organizations to their members as provided in Section 12, Chapter 2016-220, L.O.F. The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. is to adopt, by reference, changes to forms currently used to administer sales and use tax, as well as to promulgate two forms for the first time. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State's website. The two new forms are necessary for renewal of registration for the operation of amusement machines.

**SUMMARY:** The proposed amendments incorporate revisions to sales and use tax rules and forms.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A



Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (2), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.0115 AND 12A-1.097

12A-1.0115 Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.

(1) through (11) No change.

(12) Nonprofit organizations; social or civic clubs.

(a) through (d) No change.

(e) Unless specifically exempt, w~~When~~ charges for meals and beverages to members of an organization are separately itemized and priced from the dues for membership, the charges for meals and beverages are subject to tax. If the organization indicates on its dues invoices, membership billing statements, dues notices, or membership applications that a specified portion of the dues payment is attributed to the furnishing of meals and beverages, the specified portion attributed to the furnishing of the meals and beverages is subject to tax.

(f)1. Sales of food or drink by qualified veterans' organizations in connection with customary veterans' organization activities to members of qualified veterans' organizations are exempt. This exemption includes all food, as well as alcoholic and nonalcoholic beverages. Qualified veterans' organizations are nationally chartered or recognized veterans' organizations which hold current exemptions from federal income tax under s. 501(c)(4) or (19) of the Internal Revenue Code.

2. Qualified veterans' organizations must hold a Consumer's Certificate of Exemption (Form DR-14) to qualify for this exemption. For more information about Consumer's Certificates of Exemption, including the application process, please see Rule 12A-1.038, F.A.C.

3. A qualified veterans' organization that is registered as a sales and use tax dealer may cancel its Sales and Use Tax Certificate of Registration (Form DR-11) if the only reason for holding the certificate is for the sole purpose of collecting and remitting sales tax on sales of food or drink to members of veterans' organizations. If the organization collects sales tax on any other type or types of transactions, then they must be registered as a sales and use tax dealer.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (20), 212.05(1)(a)1.a., 212.06(1)(a), 212.07(1)(b), (2), 212.08(1), (4)(a)1., (6), (7), (7)(i), (k), (m), (n), (oo), (pp), 212.18(3)(c), 213.37 FS. History—New 11-3-09., \_\_\_\_\_.

12A-1.097 Public Use Forms.

(1) through (2) No change.

Form Number	Title	Effective Date
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. ____4/16)	<u>01/17</u> 04/16
	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__06582">http://www.flrules.org/Gateway/reference.asp?No=Ref-__06582</a> )	

(4) through (8)(b) No change

<u>(8)(c) DR-18R</u>	<u>Amusement Machine Certificate Renewal Application</u>	<u>01/17</u>
	<u>(N. 01/17)</u>	

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-__))

<u>(8)(d) DR-18RS</u>	<u>Amusement Machine Certificate Renewal Application Second</u>	<u>01/17</u>
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Notice (N. 01/17)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-___))

(9) DR-26RP Florida Neighborhood Revitalization Program 01/1706/10

(R. 01/1710/09)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-___))

(10) through (11) No change

(12) DR-72-2 Declaration of Taxable Status – Trailer Camps, Mobile Home 01/1701/14

Parks, and Recreational Vehicle Parks (R. 01/1706/13)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_03622](http://www.flrules.org/Gateway/reference.asp?No=Ref-___03622))

(13)(a) through (b) No change

(14) DR-99A Affidavit for Private or Casual Sale of a Motor \_\_\_01/16

Vehicle (R. 01/1701/16)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_06369](http://www.flrules.org/Gateway/reference.asp?No=Ref-___06369))

(15) through (19) No change

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718,

403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—  
New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-  
01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-  
07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-  
11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Application for a Consumer's Certificate of Exemption Instructions

DR-5  
R. XX/XX  
Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX

## General Information

Exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria set forth in sections (ss.) 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). Florida law requires that these nonprofit organizations and governmental entities obtain an exemption certificate from the Department.

**Application Process:** This application provides the various exemption categories under which a nonprofit organization or governmental entity (political subdivision) may obtain a *Consumer's Certificate of Exemption* (Form DR-14). The information in each exemption category includes:

- who qualifies;
- what is exempt; and
- how to establish qualification for the exemption.

The Department will issue a *Consumer's Certificate of Exemption* to each nonprofit organization or governmental entity that qualifies for an exemption. The certificate will be valid for a period of five (5) years.

**Renewal Process:** At the end of the five-year period, the Department will use available information to determine whether your nonprofit organization or governmental entity is actively engaged in an exempt endeavor. If you are located outside Florida, the Department will request information on whether you wish to have your *Consumer's Certificate of Exemption* renewed. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

When the Department is able to determine that your nonprofit organization or governmental entity continues to be actively engaged in an exempt endeavor using available information, a new *Consumer's Certificate of Exemption* will be issued. When the Department is unable to make a determination based on the available information, a letter requesting the documentation listed in "How to Establish Qualification" for the appropriate exemption category will be mailed to you. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

**Sales and Use Tax Registration:** If your nonprofit organization or governmental entity will be selling items, or will be leasing or renting commercial or transient rental property to others in Florida, you will also need to register with the Department to collect, report, and pay sales and use tax. To register, go to our website at [www.myflorida.com/dor](http://www.myflorida.com/dor). The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

**Questions?** If you have any questions about the application process, call Account Management at 800-352-3671, Monday through Friday, excluding holidays, 8:00 a.m. to 5:00 p.m., ET.

## Exemption Categories

### 501(c)(3) Organizations

**Who qualifies?** Organizations determined by the Internal Revenue Service (IRS) to be currently exempt from federal income tax pursuant to Internal Revenue Code (IRC) 501(c)(3) ["501(c)(3) nonprofit organization"].

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a nonprofit organization that are used in carrying on the organization's customary nonprofit activities.

**How to Establish Qualification as a Single Organization.** Verify that the federal employer identification number (FEIN) included in the application is identical to the FEIN contained in the determination letter for 501(c)(3) federal tax status issued by the IRS. Your organization's federal tax exemption status will be verified using the FEIN that you provide and the IRS *Exempt Organizations Select Check* [publication of organizations exempt from federal income tax under IRC 501(c)(3)].

A limited liability company (LLC) whose sole member is a 501(c)(3) nonprofit organization may receive the benefit of its member's federal tax-exempt status. To establish qualification, provide:

- A copy of the Articles of Incorporation establishing that a 501(c)(3) nonprofit organization is the sole member of the LLC; and
- A letter signed by a corporate officer stating that the LLC and the 501(c)(3) nonprofit organization perform the same business activities and that the LLC is disregarded for federal income tax purposes.

### **Option to Establish Qualifications for a Group of Organizations:**

- Attach a list of the following information for each subsidiary applying for exemption: legal name, mailing address, location address, and FEIN;
- Provide a copy of the determination letter for 501(c)(3) federal tax status issued by the IRS (including the list of qualified subsidiary organizations); and
- Provide a copy of any changes submitted to the IRS regarding information for the subsidiaries applying for exemption.

### Community Cemeteries

**Who qualifies?** Nonprofit corporations determined by the IRS to be currently exempt from federal income tax pursuant to IRC 501(c)(13) that operate a cemetery donated by deed to the community.

**What is exempt?** Purchases and leases of items or services by the qualified nonprofit corporation used in maintaining the donated cemetery.

### **How to Establish Qualification.**

Provide:

- A copy of the determination letter for 501(c)(13) federal tax status issued by the IRS; and
- A copy of the deed transferring the cemetery property to the community.



## **Credit Unions**

**Who qualifies?** State-chartered and federally-chartered credit unions.

**What is exempt?** Purchases and leases by the credit union.

**How to Establish Qualification.** Include the charter number issued to the credit union by the National Credit Union Administration.

## **Fair Associations**

**Who qualifies?** Nonprofit fair associations incorporated and permitted by the Florida Department of Agriculture and Consumer Services to conduct and operate public fairs or expositions in Florida as provided in Chapter 616, F.S. See Rule Chapter 5H-23, Florida Administrative Code (F.A.C.).

**What is exempt?**

- The sale, use, lease, rental, or grant of license to use items, services, or real property made directly to or by a qualified fair association;
- Rentals and subleases of items or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee for the furnishing of amusement rides;
- Charges by a qualified fair association or its agents for parking, admissions, or for temporary parking of vehicles used for sleeping quarters;
- Charges for rentals by the owner of the central amusement attraction and the owner of an amusement ride for furnishing amusement rides at a public fair or exposition; and
- Other transactions incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility authorized by s. 616.08, F.S.

**What is taxable?**

- Sales of tangible personal property made by a fair association through an agent or independent contractor;
- Sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; and
- Rentals and subleases of tangible personal property or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee that are not for the furnishing of amusement rides.

**How to Establish Qualification.** Provide a copy of the Fair Permit, FDACS-06118, issued by the Florida Department of Agriculture and Consumer Services.

## **Florida Retired Educators Association**

**Who qualifies?** The Florida Retired Educators Association (Association) and its units (chapters).

**What is exempt?** Purchases of office supplies, equipment, and publications by the Association or by its units (chapters).

**How to Establish Qualification.**

Provide:

- A copy of the Association's Articles of Incorporation; and
- If applying separately as a unit (chapter), a copy of documentation establishing the unit (chapter) as a part of the Association.

## **Library Cooperatives**

**Who qualifies?** Library cooperatives that are certified under s. 257.41(2), F.S.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a certified library cooperative.

**How to Establish Qualification.** Provide a copy of the certificate or letter of designation under s. 257.41(2), F.S. (Issued by the Florida Department of State, Division of Library and Information Services.)

## **Nonprofit Cooperative Hospital Laundry**

**Who qualifies?** A Florida nonprofit corporation treated as a cooperative under Subchapter T, IRC, for federal income tax purposes whose sole purpose is to offer laundry supplies and services to their members who have been determined by the IRS to be exempt from federal income tax under IRC 501(c)(3).

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a nonprofit cooperative hospital laundry.

**How to Establish Qualification.**

Provide:

- A copy of the cooperative Articles of Incorporation;
- A list of all members of the cooperative and the federal identification number of each member; and
- A copy of documentation establishing treatment as a cooperative association under Subchapter T, IRC.

## **Nonprofit Water Systems**

**Who qualifies?** A nonprofit corporation that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(12), whose sole or primary function is to construct, maintain, or operate a water system in Florida.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a nonprofit water system.

**How to Establish Qualification.**

Provide:

- A copy of the corporation's Articles of Incorporation; and
- A copy of the determination letter for 501(c)(4) or 501(c)(12) federal tax status issued by the IRS.

## **Organizations Benefiting Minors**

**Who qualifies?** A Florida nonprofit corporation whose primary purpose is to provide activities contributing to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. Only the level of the organization that has a salaried executive officer or an elected non-salaried executive officer qualifies.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, the organization benefiting minors. Sales of donated property (any property transferred to the organization for less than 50 percent of its fair market value) by the organization benefiting minors.

**How to Establish Qualification.**

Provide:

- A copy of the organization's Articles of Incorporation;
- A copy of documentation containing the organization's current executive officer (i.e., the most recent annual report filed with the Florida Department of State); and
- A description of the activities conducted by the organization which contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors.

## **Parent-Teacher Organization or Association**

**Who qualifies?** Any parent-teacher organization (PTO) or parent-teacher association (PTA) that is associated with a school having grades K through 12 and whose purpose is to raise funds for the school.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, the PTO or PTA. See Rule 12A-1.0011, F.A.C., for the purchase and sale of fundraising items. Necessary goods and services requested by a PTO or PTA to be purchased by a school district when funds for the purchase are provided by the PTO or PTA to the school district.

**How to Establish Qualification.** Provide a copy of the Bylaws of the PTO or PTA.

### **Political Subdivisions**

**Who qualifies?** Federal government, and state, county, municipality, or political subdivision.

**What is exempt?** Purchases and leases of items or services directly by, and rentals or leases of real property and living or sleeping accommodations directly to, the governmental entity. Necessary goods and services requested by the following groups and organizations when funds for the purchase are provided by the group or organization to the political subdivision:

- School districts that purchase for a PTO or PTA;
- Municipality or county that purchases for a REACT group, neighborhood crime watch group, or locally recognized organizations solely engaged in youth activities that contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors; and
- Public libraries that purchase for groups solely engaged in fundraising activities for the library.

**How to Establish Qualification.** Provide a copy of the statute or law creating or describing the federal or state agency, county, municipality, or political subdivision.

### **Religious Institutions with Established Physical Place for Worship**

**Who qualifies?** Any church, synagogue or other religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

**What is exempt?** Purchases and leases of items or services directly by, and rentals or leases of real property and living or sleeping accommodations directly to, a qualified religious institution used in carrying on its customary nonprofit religious activities. Sales and leases of items of tangible personal property by the qualified religious institution.

**How to Establish Qualification.**

Provide:

- A copy of the institution's Articles of Organization or Articles of Incorporation;
- Documentation that the institution maintains a physical place for worship (e.g., a copy of a lease or use agreement, mortgage, insurance policy, or utility billings issued to the institution for the physical place of worship); and
- A copy of a schedule of services and activities regularly conducted at the physical place for worship.

### **Religious Institutions as Providers of Free**

#### **Transportation Services to Church Members and Others**

**Who qualifies?** Any nonprofit corporation whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

**What is exempt?** Purchases and leases of items or services directly by, and rentals or leases of real property and living or sleeping accommodations directly to, a qualified provider of transportation services used in carrying on its free transportation services to church members, their families, and other church attendees.

**How to Establish Qualification.** Provide a copy of the corporation's Articles of Incorporation.

### **Religious Institutions as Governing or Administrative Offices**

**Who qualifies?** Any nonprofit state, nonprofit district, or other nonprofit governing or administrative office that functions to assist or regulate the customary activities of religious institutions.

**What is exempt?** Purchases and leases of items or services directly by, and rentals or leases of real property and living or sleeping accommodations directly to, a qualified nonprofit governing or administrative office used in carrying on its customary nonprofit religious activities.

**How to Establish Qualification.**

Provide:

- A copy of the Articles of Organization or Articles of Incorporation; and
- A copy of documentation establishing the organizational structure of the religious institution.

### **Schools, Colleges, and Universities**

**Who qualifies?** Any state tax-supported school, college, or university.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a qualified school, college, or university.

**How to Establish Qualification.** Provide documentation that public funds are used to fund the school, college, or university.

### **Veterans' Organizations**

**Who qualifies?** Any nationally chartered or recognized veterans' organization and its auxiliaries (posts) that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(19).

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property and living or sleeping accommodations to, a qualified veterans' organization and its auxiliaries used in carrying on its customary veterans' organization activities. Sales of food or drink by qualified veterans' organizations in connection with customary veterans' organization activities to members of qualified veterans' organizations.

**How to Establish Qualification as a Single Organization.**

Provide:

- A copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS; and
- If applying separately as an auxiliary or post of a veterans' organization, a copy of documentation establishing the auxiliary or post as a part of the veterans' organization.

**Option to Establish Qualification as a Group of a national veterans' organization and its auxiliaries or posts.**

- Attach a list of the following information for each auxiliary or post applying for exemption: legal name, mailing address, location address, and FEIN; and
- Provide a copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS for the national organization and for each auxiliary or post applying for exemption.

### **Volunteer Fire Departments**

**Who qualifies?** Any Florida nonprofit corporation that is a volunteer fire department.

**What is exempt?** Purchases of firefighting and rescue service equipment and supplies by the volunteer fire department.

**How to Establish Qualification.** Provide a copy of the volunteer fire department's Articles of Incorporation.



# Application for a Consumer's Certificate of Exemption

DR-5  
R. XX/XX  
Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX



Mail with Supporting Documentation to:  
Account Management-Exemptions  
Florida Department of Revenue  
PO Box 6480  
Tallahassee FL 32314-6480

### Exemption category for which you are applying (check only one):

- 501(c)(3) Organization
- Community Cemetery
- Credit Union
- Fair Association
- Florida Retired Educators Association
- Library Cooperative
- Nonprofit Cooperative Hospital Laundry
- Nonprofit Water System
- Organization Benefiting Minors
- Parent-Teacher Organization or Association
- Political Subdivision
- Religious Institution - physical place for worship
- Religious Institution - transportation provider
- Religious Institution - governing or administrative
- School, College, or University
- Veterans' Organization
- Volunteer Fire Department

Legal Name of Organization or Political Subdivision		Federal Employer Identification Number (FEIN)
Street		Business Phone
City	State	ZIP
Mailing Address (If different than above)		Alternate Phone
City	State	ZIP
Name of Contact Person		Title
Email Address - Your email address is treated as confidential information (s. 213.053, F.S.), and is not subject to disclosure as public records (s. 119.071, F.S.).		
Credit Union Charter Number - If you are applying as a credit union.		

Your **privacy** is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this *Application for a Consumer's Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under s. 212.08(6), (7), or 213.12(2), F.S.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date



# Amusement Machine Certificate Renewal Application

DR-18R  
R. XX/XX  
Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX

Our records indicate that you are the holder of an **Amusement Machine Certificate(s)** (Form DR-18C) that will **expire on June 30**. Florida law requires every business location that operates amusement machines display an *Amusement Machine Certificate*. A penalty of \$250 per machine may be imposed on an operator who fails to obtain and display the required *Amusement Machine Certificate*.

The **Previously Registered Machine Location Worksheet** on the following page(s) contains a listing of your *Amusement Machine Certificates* for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the **Previously Registered Machine Location Worksheet**. Make any necessary changes.
- If you have additional machines to add that are not previously listed, an **Additional Amusement Machine Location Worksheet** is provided. To complete this worksheet, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or by completing a paper *Florida Business Tax Application* (Form DR-1).
- Place worksheet totals in the summary box on each page and total all pages in the **Grand Total** box below.
- Attach a check or money order, payable to Florida Department of Revenue, for the registration fee (\$30 per machine). **Do not send cash.**
- Return this signed renewal application and your payment to:

Florida Department of Revenue  
Amusement Machine Certificate - MS 1-5611  
5050 W Tennessee St  
Tallahassee FL 32399-0160

To speak with a Department of Revenue representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

### Grand Total - Summary of Fees from all pages

**Total # of Locations** \_\_\_\_\_ **Total # of Machines:** \_\_\_\_\_ x \$30 per machine = **Total Fee Due:** \_\_\_\_\_

Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

\_\_\_\_\_  
Authorized signature of operator or operator's authorized representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print or type the signature above

#### For DOR Office Use Only

No. of locations: \_\_\_\_\_ No. of machines: \_\_\_\_\_ Amount paid: \_\_\_\_\_ Processed by: \_\_\_\_\_ Date: \_\_\_\_\_

**Previously Registered Amusement Machine Location Worksheet**

**\*\*\* The amusement machine certificates listed will expire on June 30 \*\*\***

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due
--------------------------------------	------------------	-----------------------	---------

**Renewal Fee Summary for this page only**

Total number of locations to be renewed on this page: \_\_\_\_\_

Total number of machines on this page: \_\_\_\_\_ x \$30 per machine = Total Fee Due: \$ \_\_\_\_\_

**Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.**







Amusement Machine Certificate
Renewal Application
Second Notice

DR-18RS
R. XX/XX
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Our records indicate that your annual Amusement Machine Certificate(s) (Form DR-18C) expired on June 30. Florida law requires every business location that operates amusement machines display an Amusement Machine Certificate. A penalty of \$250 per machine may be imposed on an operator who fails to obtain and display the required Amusement Machine Certificate.

The Previously Registered Machine Location Worksheet on the following page(s) contains a listing of your Amusement Machine Certificates for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the Previously Registered Machine Location Worksheet. Make any necessary changes.
If you have additional machines to add that are not previously listed, an Additional Amusement Machine Location Worksheet is provided. To complete this worksheet, you must have an active sales and use tax Certificate of Registration (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at www.myflorida.com/dor or by completing a paper Florida Business Tax Application (Form DR-1).
Place worksheet totals in the summary box on each page and total all pages in the Grand Total box below.
Attach a check or money order, payable to Florida Department of Revenue, for the registration fee (\$30 per machine). Do not send cash.
Return this signed renewal application and your payment to:

Florida Department of Revenue
Amusement Machine Certificate - MS 1-5611
5050 W Tennessee St
Tallahassee FL 32399-0160

To speak with a Department of Revenue representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Grand Total - Summary of Fees from all pages

Total # of Locations \_\_\_\_\_ Total # of Machines: \_\_\_\_\_ x \$30 per machine = Total Fee Due: \_\_\_\_\_

Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

For DOR Office Use Only

No. of locations: \_\_\_\_\_ No. of machines: \_\_\_\_\_ Amount paid: \_\_\_\_\_ Processed by: \_\_\_\_\_ Date: \_\_\_\_\_

**Previously Registered Amusement Machine Location Worksheet**

\*\*\* These amusement machine certificates expired on June 30 \*\*\*

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due
--------------------------------------	------------------	-----------------------	---------

**Renewal Fee Summary for this page only**

Total number of locations to be renewed on this page: \_\_\_\_\_

Total number of machines on this page: \_\_\_\_\_ x \$30 per machine = Total Fee Due: \$ \_\_\_\_\_

**Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.**







# Florida Neighborhood Revitalization Program Application for Sales and Use Tax

DR-26RP  
R. 07/16  
Rule 12A-1.097  
Florida Administrative Code  
Effective 07/16

If you are claiming a refund from the Florida Department of Revenue of Florida sales and use tax paid on building materials used in the construction of a qualified home, housing or mixed use project, **you must complete this Application and an *Application for Refund-Sales and Use Tax (Form DR-26S)***. These forms, along with any required attachments, must be filed within six (6) months after the date the local building inspector determines the qualified home, housing or mixed-use project is substantially completed.

**Select the location and refund type for the project you are claiming:**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> <b>Brownfield Area</b><br><input type="checkbox"/> Housing Project<br><input type="checkbox"/> Mixed-use Project  | <input type="checkbox"/> <b>Urban High Crime Area</b><br><input type="checkbox"/> Housing Project<br><input type="checkbox"/> Mixed-use Project | <input type="checkbox"/> <b>Urban Infill and Redevelopment Area</b><br><input type="checkbox"/> Housing Project<br><input type="checkbox"/> Mixed-use Project |
| <input type="checkbox"/> <b>Front Porch Florida Community</b><br><input type="checkbox"/> Single Family Home <input type="checkbox"/> Housing Project <input type="checkbox"/> Mixed-use Project |   |   |

Redevelopment Area Name or Number	Owner's Social Security* or FEI Number	
Owner's Name		
Mailing Address		
City	State	ZIP
Assessment Roll Parcel Number		
Building Permit Number	Building Inspector Name	
Phone Number	Fax Number	Date of certificate stating that improvements are substantially complete

\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Under penalty of perjury, I declare that I have read the forgoing Application and the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of owner

\_\_\_\_\_  
Date

**Attach a copy of the following documents for the project that you are claiming a Florida sales and use tax refund:**

DR-26RP  
R. 07/16

**Qualified Home, Housing Mixed Use Project Designated Location**

- Documentation indicating that the physical address of the qualified home or project is located within the area designated in the application (e.g., map of the zone indicating the location of the project).

**Ownership, Permits, and Certificates**

- A copy of the deed showing ownership of a qualified home, a manufacturing or industrial building converted to a housing or mixed-use project, or newly constructed affordable housing in a brownfield area.
- A copy of the building permit issued for the qualified home, housing or mixed-use project.
- A copy of a certificate issued by the local building inspector stating that the conversion or construction is substantially complete (e.g., Certificate of Completion or Certificate of Occupancy).

**Low-Income and Moderate-Income Housing Projects**

- Documentation evidencing that the housing or mixed-use project was developed from the conversion of an existing manufacturing or industrial building (e.g., property record from local property appraiser for the year prior to the project).
- Rehabilitation of Existing Manufacturing or Industrial Building - Documentation evidencing that at least 20 percent of the housing units in a housing project, or at least 20 percent of the square footage of a mixed-use project, are set aside for low-income and moderate-income persons (e.g., copy of contract with housing authority).
- New Construction in Brownfield Area - Documentation evidencing that the housing project is affordable housing for extremely-low-income persons, very-low-income persons, low-income persons, and moderate-income persons, or other eligible persons (e.g., copy of contract with housing authority).
- Mixed-Use Projects - Documentation evidencing that artists' studios, art and entertainment services, or other compatible uses are included in the conversion of an existing manufacturing or industrial building to mixed-use units (e.g., lease agreements for areas used for these purposes).

**Sworn Statement that Florida Tax was Paid on Building Materials**

- A sworn statement issued by the Florida licensed general contractor for the qualified home, housing project, or mixed-use project which lists the building materials used, the cost of those materials, and the amount of Florida tax paid on the materials. If use tax was paid to the Department, the sworn statement must include the amount of use tax paid and the period(s) of the tax return(s) on which the use tax was reported and paid.
- Subcontractors who purchased building materials for use in a qualified home, housing project, or mixed use project must issue the required sworn statement to the general contractor. The general contractor may rely on the sworn statement by each subcontractor when issuing his or her required sworn statement.
- A sworn statement by the owner of the qualified home, housing or mixed-use project when no general contractor is used for the conversion or construction.

***All sworn statements must include the following at the end of the required statement and above the signature:  
Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true  
to the best of my knowledge and belief.***

**Invoices showing payment of Florida sales tax on building materials**

- A copy of sales invoices or other sales documents showing the sales tax payment on building materials.
- If you paid Florida use tax, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

**Qualified Homes**

- A sworn statement by the owner certifying that the owner occupies the qualified home for residential purposes.
- A copy of an appraisal showing that the appraised value of the qualified home is no more than \$160,000 (an assessment from the property appraiser or an appraisal from an independent, licensed Florida appraiser).
- Submit Forms DR-26S and DR-26RP, and all required information and documentation to:

**Florida Department of Revenue  
Refunds  
PO Box 6490  
Tallahassee FL 32314-6490**

Information, forms and tutorials are available on our website at:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department of Revenue representative,** call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

**For written replies to tax questions, write to:**

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Get the Latest Tax Information**

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

**Go to:** [www.myflorida.com/dor](http://www.myflorida.com/dor)



# Declaration of Taxable Status Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks

DR-72-2  
R. xx/xx  
Rule 12A-1.097  
Florida Administrative Code  
Effective xx/xx

## General Information and Instructions

### Registration Information

Before completing this declaration (Form DR-72-2), you must have a sales and use tax *Certificate of Registration* (Form DR-11) for the camp or park location.

You can register to collect and report tax through the Department's website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

### Determination of Exemption

Transient accommodations at trailer camps, mobile home parks, and recreational vehicle parks are tax exempt when more than 50 percent of the total rental units available are occupied by tenants who have continuously resided there for more than 3 months. The total available units include all rental spaces for camping or parking trailers, recreational vehicles, and mobile homes, and all other transient accommodations available for rent within the camp or park. Form DR-72-2 must be filed with the Department to declare that the camp or park qualifies for exemption from the transient rental taxes.

### Mobile Home Lots Regulated Under Chapter 723, Florida Statutes (F.S.)

Mobile home lots regulated under Chapter 723, F.S., (mobile home parks with 10 or more mobile home lots that must be rented for periods of at least one year), are exempt.

You are not required to file Form DR-72-2 with the Department to exempt the transient rentals at these mobile home parks.

### Exemption Applies to Transient Rental Taxes Only

This exemption applies only to state and local taxes imposed on transient accommodations within a tax-exempt trailer camp, mobile home park, or recreational vehicle park. The Department provides a copy of Form DR-72-2 to the appropriate local tourist development tax collector where the camp or park is located. Owners, who sell or rent taxable items, parking or docking spaces, storage facilities, operate vending machines or amusement machines, or charge admission fees must continue to collect and remit sales tax.

### Required Annual Review - Return to Taxable Status

At the end of each accounting year, the occupancy records at tax-exempt camps and parks must be reviewed to determine whether more than 50 percent of the total rental units available at the camp or park continue to be occupied by tenants residing at the camp or park for more than 3 months.

- When a camp or park no longer qualifies for the exemption, Form DR-72-2 must be filed with the Department no later than the 20th day of the first month of the owner's next accounting year. Tax is due on the transient rentals at the camp or park beginning the first day of the owner's next accounting year.
- When the camp or park remains tax exempt, no declaration or notification is required.

**This form is a declaration, not an application.  
The Department will not send any notice of approval to the taxpayer.**

## Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department representative**, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, go to:  
[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

### Get the Latest Tax Information

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- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)

# Declaration of Taxable Status

## Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks

DR-72-2  
R. xx/xx

<b>Business Partner Number and Certificate Number -</b> These numbers are located on your sales and use tax <i>Certificate of Registration</i> (Form DR-11).		<b>Business Partner Number:</b>	<b>Certificate Number:</b>
<b>Owner Name</b> ( <i>individual, principal partner, or corporate name</i> ):			
<b>Business Name</b> ( <i>business, trade, or fictitious [d/b/a] name</i> ):			
<b>Location Address:</b>			
<b>City:</b>	<b>County:</b>	<b>State:</b>	<b>ZIP:</b>
<b>Mailing Address</b> ( <i>address where you want to receive correspondence</i> ):			
<b>City:</b>	<b>County:</b>	<b>State:</b>	<b>ZIP:</b>
<b>Contact Person:</b>		<b>Telephone Number:</b>	
<b>Email Address:</b>		<b>Fax Number:</b>	
<b>The above named facility is a:</b>			
<input type="checkbox"/> Trailer Camp <input type="checkbox"/> Mobile Home Park <input type="checkbox"/> Recreational Vehicle Park			

I have determined that the rental units at the named camp or park are **exempt** under Section 212.03(7)(c), F.S.

I have determined that the rental units at the named camp or park are **taxable** under Section 212.03, F.S.

This determination was made in accordance with the provisions of section 212.03(7)(c), F.S., and Rule 12A-1.061, Florida Administrative Code. I understand that I must make an annual determination of whether the transient accommodations at this camp or park continue to qualify for exemption. I understand that I must notify the Department when the transient rentals at the camp or park no longer qualify for exemption and must collect and remit transient rental taxes on the first day of the next accounting year.

Under penalties of perjury, I declare that I have read the foregoing Declaration and that the facts stated in it are true.

Signature of Authorized Person

Title

Date

**Mail this completed form to:**  
 Account Management - MS 1-5730  
 Florida Department of Revenue  
 5050 W Tennessee St  
 Tallahassee FL 32399-0160



# Affidavit Occasional or Isolated Sale of a Motor Vehicle

DR-99A  
R. 01/17

Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX

**When do I use this form?** Use this affidavit when applying for a vehicle title with the Florida Department of Highway Safety and Motor Vehicles, a tax collector, or a private tag agency to report the price paid for a motor vehicle sold by an individual who is not a motor vehicle dealer. Florida law requires both the seller and the purchaser of the motor vehicle to sign this affidavit.

Florida law requires that if any party to an occasional or isolated sale of certain motor vehicles reports a sales price less than 80 percent of the average loan price for the specific vehicle model and year, the Florida Department of Revenue (Department) must request verification of the vehicle price.

You may use this affidavit, signed by both parties to the vehicle sale to verify the price paid for the vehicle.

When any party to the sale under reports the vehicle price:

- Additional tax, a late-payment penalty, a specific penalty of 200 percent of the additional tax due, and interest is due to the Department; and
- The party is subject to a first degree misdemeanor punishable as provided in section 775.082 or section 775.083, Florida Statutes.

### Motor Vehicle Information:

Make	Model	Vehicle Identification Number	Sales Price

The above described motor vehicle was sold by \_\_\_\_\_ (Name of Seller)  
to \_\_\_\_\_ (Name of Purchaser) for the stated sales price  
on \_\_\_\_\_ (Date of Sale).

Describe the condition of the vehicle at the time of sale or purchase:

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Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. I understand that reporting a sales price less than the actual sales price is a first degree misdemeanor and subject to a penalty equal to 200 percent of the additional tax due.

\_\_\_\_\_  
Signature of Seller

\_\_\_\_\_  
Signature of Purchaser

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULE 12A-1.087

SUMMARY OF PROPOSED RULE

The proposed amendments provide guidance for those wishing to take advantage of the new statutory exemption for certain postharvest machinery and equipment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.), incorporate the new statutory exemption for the exempt sale of certain postharvest machinery and equipment as provided in Section 12, Chapter 2016-220, L.O.F. These changes are necessary to provide guidance on when the exemption applies and a suggested certificate to document an exempt sale.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3938), to advise the public of the proposed changes to Rule 12A-1.087, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.



## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO:    RULE TITLE:

12A-1.087    Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.087, F.A.C., is to incorporate legislative changes in Section 12, Chapter 2016-220, Laws of Florida. The new exemption created in that section allows for the exempt sale of certain postharvest machinery and equipment. The rule change provides guidance on when the exemption applies and a suggested certificate to document an exempt sale.

**SUMMARY:** The proposed amendments provide guidance for those wishing to take advantage of the new exemption for certain postharvest machinery and equipment.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.;

and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(kkk), 212.085 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULE 12A-1.087

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1) through (10) No change.

(11) Postharvest Machinery and Equipment.

(a) For purposes of this rule, the following definitions will apply:

1. "Postharvest activities" means services performed on crops after their harvest with the intent of preparing them for market or further processing. Postharvest activities include, but are not limited to, crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling. Examples of qualifying postharvest activities are: Banana ripening, bean cleaning, corn drying and shelling, delinting cotton seed (not including cotton ginning), grain cleaning and drying, grain grinding (not including custom grinding for animal feed), nut drying, hulling and shelling, seed cleaning and processing for postharvest propagation, sorting, grading, cleaning and packing fruits and vegetables, sun drying fruits and vegetables, tobacco grading (not including stemming and redrying), and waxing fruits and vegetables.

2.a. "Postharvest machinery and equipment" means tangible personal property or other property with a depreciable life of 3 years or more which is used primarily for postharvest activities. A building and its structural components are not postharvest machinery and equipment

unless the building or structural component is so closely related to the postharvest machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the postharvest machinery and equipment is replaced.

b. Heating and air conditioning systems are not postharvest machinery and equipment unless the sole justification for their installation is to meet the requirements of the postharvest activities process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonpostharvest activities.

3. “Primary business activity” means an activity representing more than 50 percent of the activities conducted at the location where the industrial machinery and equipment or postharvest machinery and equipment is located.

4. “Qualifying business” means a business classified under code 115114 of the NAICS (2007) whose primary business activity is one or more postharvest activities.

(b) The sale and repair, including charges for labor, parts and materials, of postharvest machinery and equipment to a qualifying business is exempt. The exemption applies to the postharvest machinery and equipment at the business location where the postharvest activity occurs.

(c) Suggested Exemption Certificate for Postharvest Machinery and Equipment.

1. Any person who purchases items that qualify for the postharvest machinery and equipment exemption must issue an exemption certificate to the selling dealer to purchase such machinery or equipment tax-exempt. The exemption certificate must contain the purchaser’s name and address, the reason for the exemption, and the signature of the purchaser or an authorized representative of the purchaser.

2. The selling dealer is only required to obtain one certificate for sales made for the

purposes indicated on the certificate and is not required to obtain an exemption certificate for subsequent sales made to the same purchaser for the exempt purpose indicated on the exemption certificate. The selling dealer must maintain the required exemption certificates in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

3. Dealers who accept in good faith the required certificate from the purchaser or lessee will not be assessed sales tax on sales of postharvest machinery and equipment. In such instances, the Department will look solely to the purchaser or lessee for any additional sales or use tax due.

4. Selling dealers may contact the Department at 1(800)352-3671 to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing postharvest machinery or equipment qualifying for exemption under Section 212.08(7)(kkk), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt machinery or equipment.

SUGGESTED PURCHASER’S EXEMPTION CERTIFICATE  
FOR POSTHARVEST MACHINERY OR EQUIPMENT

This is to certify that the items identified below, purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer’s Business Name) are purchased, leased, licensed, or

rented for the following category of use:

( ) Postharvest machinery or equipment.

( ) Repairs to, or parts and accessories for, postharvest machinery or equipment.

I further certify that I qualify for an exemption from sales tax under s. 212.08(7)(kkk), F.S., for all eligible purchases made from this day forward and that:

I am a qualifying business.

The postharvest machinery and equipment being purchased will be used at a fixed location in Florida to perform postharvest activities, which are services performed on crops, after their harvest, with the intent of preparing them for market or further processing. Examples include crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling.

Any parts and materials being purchased will be used to repair, and will be incorporated into, the machinery and equipment.

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name \_\_\_\_\_

Purchaser's Address \_\_\_\_\_

Name and Title of Purchaser's Authorized Representative \_\_\_\_\_

Sales and Use Tax Certificate No. (if applicable) \_\_\_\_\_

By \_\_\_\_\_

(Signature of Purchaser or Authorized Representative)

Title \_\_\_\_\_

(Title – only if purchased by an authorized representative of a business entity)

Date \_\_\_\_\_

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(kkk), 212.085 FS. History— New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, \_\_\_\_\_.



NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.

STATE OF FLORIDA  
FLORIDA DEPARTMENT OF REVENUE  
CHAPTER 12A-13, FLORIDA ADMINISTRATIVE CODE  
FEE ON THE SALE OR LEASE OF MOTOR VEHICLES  
AMENDING RULE 12A-13.002

SUMMARY OF PROPOSED RULE

The proposed amendments modify an incorporated form to update the form's name, to allow for access to the form via the Department of State website, and to make minor formatting changes to make the form easier to use. The specific changes are to Form DR-35 (currently the "Motor Vehicle Warranty Remittance Fee Report," which is being revised to the "Motor Vehicle Warranty Fee Return"), incorporated by reference in Rule 12-13.002, F.A.C. (Collection and Remittance of Fee). All changes are minor, and are intended to make access and use easier for taxpayers.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-13.002, F.A.C., adopt, by reference, changes to a form currently used to report motor vehicle warranty fees collected by the Department. These changes are necessary to clarify the purpose and use of the form, as well as to make it easier for taxpayers to access the form.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3938), to advise the public of the proposed changes to Rule 12A-13.002, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

FEE ON THE SALE OR LEASE OF MOTOR VEHICLES

RULE NO:   RULE TITLE:

12A-13.002   Collection and Remittance of Fee

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-13.002, F.A.C., is to adopt, by reference, changes to a form used by the Department in the administration of motor vehicle warranty fees. This promulgation will update formatting on the form, modify the title of the form, and will allow for the form to be accessed electronically on the Department of State's website.

**SUMMARY:** The proposed amendments make technical changes to Form DR-35 (Motor Vehicle Warranty Fee Return) incorporated in Rule 12A-13.002, F.A.C., to allow easier access to and use of the form.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of

assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY 213.06(1) FS.

LAW IMPLEMENTED 219.07, 320.27(1)(c), 681.102(14), 681.117 FS

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW.

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

STATE OF FLORIDA  
FLORIDA DEPARTMENT OF REVENUE  
CHAPTER 12A-13, FLORIDA ADMINISTRATIVE CODE  
FEE ON THE SALE OR LEASE OF MOTOR VEHICLES  
AMENDING RULE 12A-13.002

12A-13.002 Collection and Remittance of Fee.

(1) through (3) No change.

(4) Form DR-35, Motor Vehicle Warranty ~~Remittance Fee Return Report~~ (R. ~~01/1708/09~~, Effective ~~01/1701/10~~) ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-____)) is hereby incorporated by reference in this rule. Form DR-35 is available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Rulemaking Authority 213.06(1) FS. Law Implemented 219.07, 320.27(1)(c), 681.102(14), 681.117 FS. History—New 4-5-89, Amended 5-4-03, 9-28-04, 1-11-10, 5-9-13,\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Motor Vehicle Warranty Fee Return

DR-35  
R. 01/17

Rule 12A-13.002  
Florida Administrative Code  
Effective 01/17

## Instructions

**Motor vehicle warranty fee:** Motor vehicle dealers and other persons in the business of selling or leasing motor vehicles must collect this \$2.00 fee, also called the "lemon law" fee, from the purchaser or lessee as follows:

- At the time of sale or lease of a new motor vehicle (including recreational vehicles and demonstrator vehicles) for which a manufacturer's warranty is issued.
- At the time of sale of a new motor vehicle for which, as a condition of the sale, the dealer is not authorized to issue a manufacturer's warranty.
- At the time of lease of a new motor vehicle if the lessee is responsible for making repairs to the vehicle.

Vehicles that are **not** subject to the fee are: motorcycles; mopeds; off-road vehicles; trucks over 10,000 pounds gross vehicle weight; sales or leases to city, county, or state agencies; and used motor vehicles.

**Who must file this form:** For vehicles sold or leased to be titled in Florida, the fee is submitted by the seller or lessor to the county tax collector or private tag agency at the time of application for certificate of title. The county tax collector or private tag agency must send the total fees collected to the Department of Revenue.

For vehicles sold or leased and removed from Florida for titling or registration in another state, the selling dealer or lessor must report and pay the fees collected for those vehicles directly to the Department of Revenue using this form.

### When is the fee due:

- County Tax Collectors – Each county tax collector must use the Tax Collector Revenue Remittance System to remit and report these fees to the Department of Revenue as prescribed in section 219.07, Florida Statutes.
- Private Tag Agencies – Each private tag agency must file this report (Form DR-35) and send the fees to the Department at the same time they file their monthly sales tax return (Form DR-15).
- Motor Vehicle Dealers – When applicable, each motor vehicle dealer or lessor must file this report (Form DR-35) and send in the fees at the same time they file their monthly *Sales and Use Tax Return* (Form DR-15). This payment method can only be used by motor vehicle dealers when the sale or lease of a motor vehicle occurs in Florida and the purchaser or lessee removes the motor vehicle from Florida to be titled and registered in another state.

**General Instructions:** Enter your sales tax certificate number, collection period, name, address, county, and the beginning and ending dates of the period covered by this report.

**Line 1:** Enter the number of vehicles purchased or leased during this period for which a fee was received or due.

**Line 2:** Enter total amount due with this form (\$2.00 times the number on Line 1).

Detach Here



## Motor Vehicle Warranty Fee Return



DR-35  
R. 01/17

Warranty fees collected and remitted from motor vehicle dealers on sales/leases of specified motor vehicles.

Certificate Number

Collection Period

[Redacted]

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Address: \_\_\_\_\_

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

Warranty fees collected in \_\_\_\_\_ County

Collected during \_\_\_\_\_ through \_\_\_\_\_

### Mail to:

Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0125

DOR USE ONLY

[Redacted] / [Redacted] / [Redacted]  
postmark or hand-delivery date

**Line 1** Number of vehicles purchased/ leased during this period [Redacted]

Multiply the total from Line 1 by \$2.00/vehicle 2.00

**Line 2** Warranty fee (Total amount due with this form.) [Redacted]



9200 0 99999999 0047047031 6 9999999999 9999 2



STATE OF FLORIDA  
FLORIDA DEPARTMENT OF REVENUE  
CHAPTER 12A-17, FLORIDA ADMINISTRATIVE CODE  
REGISTRATION AS SECONDHAND DEALER  
OR SECONDARY METALS RECYCLER  
AMENDING RULES 12A-17.003 AND 12A-17.005

SUMMARY OF PROPOSED RULE

The proposed amendments implement statutory changes made by Chapter 2016-059, L.O.F., related to secondhand dealers. These changes include modifications of Rule 12A-17.003, F.A.C. (Registration), to incorporate a new category of dealers (automated kiosk dealers), and to clarify registration and holding requirements for dealers. The proposed amendments to Rule 12A-17.005, F.A.C. (Public Use Forms), implement related changes in two forms incorporated by reference in that rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12A-17.003 and 12A-17.005, F.A.C., adopt necessary changes to implement statutory changes for the registration of secondhand dealers, including how kiosk dealers should register. Administrative changes also provide clarification of the registration process for dealers.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3939), to advise the public of the proposed changes to Rule 12A-17.003 and 12A-17.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

REGISTRATION AS SECONDHAND DEALER OR SECONDARY METALS RECYCLER

RULE NO:   RULE TITLE:

12A-17.003   Registration

12A-17.005   Public Use Forms

**PURPOSE AND EFFECT:** Chapter 2016-059, L.O.F., modified provisions related to secondhand dealers to add a kiosk option, and to clarify registration and holding requirements for dealers. The purpose of the proposed amendments to Rule 12A-17.003, F.A.C., is to update registration requirements for secondhand dealers and secondary metal recyclers to comply with statutory changes.

The purpose of the proposed amendments to Rule 12A-17.005, F.A.C., is to adopt, by reference, changes to two forms used by the Department in the registration of secondhand dealers and secondary metal recyclers. The modified forms are the DR-1S (Registration Application for Secondhand Dealers and Secondary Metals Recyclers), and the DR-1SN (Instructions - Registration Application for Secondhand Dealers and Secondary Metals Recyclers).

**SUMMARY:** The proposed amendments implement statutory changes to the registration process for secondhand dealers. These amendments revise both the rule language in Rule 12A-17.003, F.A.C., as well as updating two related forms, incorporated by reference in Rule 12A-17.005, F.A.C.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an

adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY 213.06(1), 538.11, 538.37 FS

LAW IMPLEMENTED 213.053(9), (11), 538.09, 538.25, 538.31, 538.32, 539.002 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW.

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before

such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

STATE OF FLORIDA  
FLORIDA DEPARTMENT OF REVENUE  
CHAPTER 12A-17, FLORIDA ADMINISTRATIVE CODE  
REGISTRATION AS SECONDHAND DEALER  
OR SECONDARY METALS RECYCLER  
AMENDING RULES 12A-17.003 AND 12A-17.005

12A-17.003 Registration.

(1)(a) Any person, corporation, or other business entity must submit file a completed Application for Secondhand Dealer and Secondary Metals Recycler Registration (Form DR-1S, incorporated by reference in Rule 12A-17.005, F.A.C.) ~~application package for registration as a secondhand dealer, mail-in secondhand precious metals dealer, or secondary metals recycler~~ and obtain a certificate of registration before engaging in business as a secondhand dealer or secondary metals recycler. ~~One application package is required for each dealer. If a dealer is engaged in business as a secondhand dealer or a mail-in secondhand precious metals dealer and a secondary metals recycler, a separate application package must be filed for each type of business.~~ If a secondhand dealer, ~~mail-in secondhand precious metals dealer,~~ or secondary metals recycler is the owner of more than one business location, the application ~~package~~ must list each location owned by the same legal entity. The Department will issue a certificate of registration to the applicant for each location.

(b) Each business owner, officer, member, director, partner and stockholder with a controlling interest in the business entity must undergo a ~~To apply for registration as a~~

~~secondhand dealer, mail-in secondhand precious metals dealer, or secondary metals recycler, a business entity is required to provide:~~

~~1. A completed Application for Secondhand Dealer or Secondary Metals Recycler Registration (Form DR-1S, incorporated by reference in Rule 12A-17.005, F.A.C.) for each business location.~~

~~2. A state and federal criminal history record check (background check) performed by the Florida Department of Law Enforcement. Employees of secondhand dealers or secondary metals recyclers with no controlling interest, financial or otherwise, are not required to undergo a criminal history record check. Form GT-200403, Electronic Fingerprint Procedures for Secondhand Dealer and Secondary Metals Recycler Applicants (incorporated by reference in Rule 12A-17.005, F.A.C.) provides instructions for meeting the record check requirements.~~

~~3. A check, payable to the Florida Department of Revenue, which includes payment of the \$6 application fee required for each business location owned or leased by the applicant.~~

~~(2)(a) The certificate of registration issued by the Department is not assignable and is only valid for the business entity person, firm, co-partnership, or corporation listed on the certificate and for the registration indicated on the certificate. The certificate of registration may not be assigned or transferred to any other legal entity.~~

~~(b) Engaging in business as a secondhand dealer or secondary metals recycler without first obtaining a certificate of registration or after a certificate is revoked or suspended by the Department is prohibited.~~

~~(3) The effective date of the certificate of registration issued by the Department is the ~~postmark~~ date the application is postmarked, hand-delivered, or submitted electronically to ~~of the completed application package for registration, if mailed, or the date the completed application~~~~

~~package is received by the Department, if it is delivered by means other than mail. For the purposes of this rule, “postmark date” includes the date on which a taxpayer delivers a completed application to an express service or delivery service for delivery to the Department.~~

(4)(a) For businesses that hold a valid certificate of registration, a new completed application ~~package~~ must be submitted and a new certificate of registration must be obtained when there is a change in the form of ownership in the business. For example, a sole proprietor that incorporates or a corporation that converts to a limited liability company ~~must is required to~~ submit a new ~~completed~~ registration application package to the Department and obtain a new certificate of registration.

(b) When there is a change in a general partner of a partnership, in the members of an association, joint venture, limited liability company, or other ~~non-corporate~~ entity, or in the corporate officers, directors, or stockholders ~~officers/directors~~ who hold a controlling interest in a corporation, each ~~the~~ new partner, new member, or new corporate officer or director, or stockholder ~~officer/directors~~ must undergo ~~submit~~ a state and federal criminal history record check (~~background check~~) as provided in Form GT-200403.

(5) Each business that ~~person who~~ holds a secondhand dealer or secondary metals recycler certificate of registration is required to ~~annually file an Application for Renewal of Secondhand Dealer or Secondary Metals Recycler Registration (Form DR-1SR, incorporated by reference in Rule 12A-17.005, F.A.C.) and~~ pay an annual renewal fee of \$6 per location. Renewal notices ~~applications~~ are provided annually to each registered ~~business that holds a certificate of registration as a secondhand dealer or as a secondary metals recycler. Annual Completed renewal applications and annual~~ renewal fees are due by October 1 of each year.

(6) No change.



Rulemaking Authority 213.06(1), 538.11, 538.37 FS. Law Implemented 213.053(9), (11), 538.09, 538.25, 538.32 FS. History—New 3-15-90, Amended 11-14-91, 4-18-93, 10-18-93, 10-17-94, 3-20-96, 8-1-02, 9-15-08, 6-1-09, 1-17-13,\_\_\_\_\_.

12A-17.005 Public Use Forms.

(1) The following public-use forms and instructions are employed by the Department in its dealings with the public in administering Chapter 538, F.S., and are incorporated by reference in this rule.

~~(a) Copies of these forms, except those denoted by an asterisk (\*), are available, without cost, by: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).~~

~~(b) Renewal applications specifically denoted by an asterisk (\*) are issued by the Department to holders of current certificates of registration as a secondhand dealer or a secondary metals recycler. A copy of a renewal application may be obtained by written request directed to:~~

~~Florida Department of Revenue~~

~~Taxpayer Services~~

~~5050 W. Tennessee St., Mail Stop 3-2000~~

Tallahassee, Florida 32399-0112

Form Number	Title	Effective Date
(2) DR-1S	Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (R. <del>___ 07/12</del> ) ( <del>http://www.flrules.org/Gateway/reference.asp?No=Ref- _02149</del> )	<del>___ 01/13</del>
(3) DR-1SN <del>*DR-1SR</del>	Instructions - Registration <del>Renewal</del> Application for Secondhand Dealers and/or Secondary Metals Recyclers (N. <del>___ R. 07/12</del> ) ( <del>http://www.flrules.org/Gateway/reference.asp?No=Ref- _02150</del> )	<del>___ 01/13</del>
(4) <del>GT-200403</del>	<del>Electronic Fingerprint Procedures for Secondhand Dealer and Secondary Metals Recycler Applicants (R. 03/12)</del> ( <del>http://www.flrules.org/Gateway/reference.asp?No=Ref- 02151</del> )	01/13

Rulemaking Authority 213.06(1), 538.11, 538.37 FS. Law Implemented 538.09, 538.25, 538.31, 538.32, 539.002 FS. History—New 3-15-90, Amended 11-14-91, 4-18-93, 10-17-94, 8-1-02, 9-28-04, 6-28-05, 9-15-08, 1-11-10, 1-17-13, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Registration Application for Secondhand Dealers and Secondary Metals Recyclers

**DR-1S**  
**R. XX/XX**

Rule 12A-17.005  
Florida Administrative Code  
Effective XX/XX

<b>Business Partner Number</b> - This number is located on the back of your <b>sales and use tax Certificate of Registration</b> (Form DR-11).	<b>Business Identification Number</b> - Provide the Federal Employer Identification Number (FEIN) of the business or Social Security Number (SSN) * of the business owner.
<b>Business Partner Number</b>	<b>FEIN</b>
	<b>SSN*</b>

\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under ss. 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

<b>Business Structure and Ownership (check one):</b>	
<input type="checkbox"/> <b>Sole Proprietorship</b> <input type="checkbox"/> <b>Partnership</b> <input type="checkbox"/> <b>Corporation</b> <input type="checkbox"/> <b>Limited Liability Company</b>	
Document number issued by the Florida Secretary of State when the entity was chartered or authorized to conduct business in Florida:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Date of Florida incorporation, formation, organization or date of authorization to conduct business in Florida:	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
<b>Legal name of business entity</b> (individual owner, corporation, limited liability company, or partnership):	
<b>Trade, Fictitious, or "doing business as" name</b> (if different than above):	
Mailing address _____	
City _____ State _____ ZIP _____	
Telephone Number: (____) _____ Email Address: _____	
Your email address is treated as confidential information (section 213.053, F.S.), and is not subject to disclosure of public records (section 119.071, F.S.).	

**Ownership Information:** Provide the full name, title, SSN, address and telephone number of each business owner, officer, member, director, partner, and stockholder with a controlling interest. Make copies of this page if additional space is needed.

Name	SSN	Street address City/State/ZIP or Postal Code/Foreign Country	Telephone number
Title	-----		(____) --- - ----
	-----		(____) --- - ----
	-----		(____) --- - ----
	-----		(____) --- - ----

**For DOR Office Use Only**

Approved   
  Denied   
 By: (User ID) \_\_\_\_\_ Date: \_\_\_\_\_



Business Partner Number: \_\_\_\_\_

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

Total number of locations and license types included in this application:	<input type="text"/>	<b>X \$6.00 =</b>	Application Fee Amount Enclosed:	<input type="text"/>
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**Under the penalties of perjury, I declare that I have read this application and that the facts stated in it are true.**

\_\_\_\_\_

Signature of Applicant Title Date

**This application must be signed by an owner, officer, member, partner, director, or stockholder with a controlling interest in the business entity.**

- You will NOT be issued a Certificate of Registration if:**
1. You are not registered to file and pay Florida sales and use tax.
  2. You are younger than 18 years old.
  3. **You are applying for a secondhand dealer license** and within the preceding 10 years, any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company was convicted of, or entered a plea of guilty or nolo contendere to, or had adjudication withheld for, a crime against the laws of Florida or any other state in the United States relating to registration as a secondhand dealer or involving theft, larceny, dealing in stolen property, receiving stolen property, burglary, embezzlement, obtaining property by false pretenses, possession of altered property, any felony drug offense, any violation of s. 812.015, F.S., or any fraudulent dealing.
  4. **You are applying for a secondhand dealer license** and any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company ever had a final judgment entered against them in civil action upon grounds of fraud, embezzlement, misrepresentation, or deceit.
  5. **You are applying for a secondary metals recycler license** and:
    - (A) Within the preceding 24 months, any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company was convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of Florida or any other state in the United States involving theft, larceny, dealing in stolen property, receiving stolen property, burglary, embezzlement, obtaining property by false pretenses, possession of altered property, any felony drug offense, or of knowingly or intentionally violating the laws of Florida relating to registration as a secondary metals recycler, or
    - (B) You are registering a business location that does not meet the definition of a "fixed location." Section 538.18, F.S., defines "fixed location" to mean any site occupied by a secondary metals recycler as owner of the site or as lessee of the site under a lease or other rental agreement providing for occupation of the site by the secondary metals recycler for a total duration of not less than 364 days.



This page may be photocopied to provide additional location information.

**Business Partner Number:** \_\_\_\_\_

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

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

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**



# Registration Application for Secondhand Dealers and Secondary Metals Recyclers

DR-1SN  
N. XX/XX

Rule 12A-17.005  
Florida Administrative Code  
Effective XX/XX

## Instructions

### Registration Information

Every person or business entity must register with the Florida Department of Revenue as a sales and use tax dealer and as a secondhand dealer or secondary metals recycler before engaging in business in Florida.

Before completing this Registration Application (Form DR-1S), you must have a sales and use tax *Certificate of Registration* (Form DR-11) for:

- Each county where secondhand goods are purchased, consigned, or traded and at each business location where secondhand goods are sold;
- Each county where an automated kiosk is operated;
- Each business location where secondary metals are purchased, gathered, or obtained; and
- Each secondary metals recycler business location where ferrous and nonferrous metals are converted into raw products.

You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Secondhand dealers that conduct business at a temporary location (e.g., trade show, mall, or hotel lobby) within a county where they are currently registered as a sales and use tax dealer and as a secondhand dealer are **not** required to register the temporary business location.

You may use this application to register one or more of your business locations as a secondhand dealer or secondary metals recycler. You must provide a physical business address for each location that you are registering. All business locations must be owned by the same entity with the same business identification number.

### Registration Fee

The registration fee is \$6 for each location. For example, if you are registering three business locations, you must include fees for three registrations (3 x \$6 = \$18). If you register as a secondhand dealer and a secondary metals recycler at one location, you must pay the \$6 registration fee for each license (2 x \$6 = \$12).

**Make your check payable to the Florida Department of Revenue. Mail your DR-1S application and fee to:**

Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W. Tennessee St.  
Tallahassee FL 32399-0160

### Definitions

**Secondhand Dealer** - Any person or business entity that is in the business of purchasing, consigning, or trading secondhand goods and is not a secondary metals recycler.

**Automated Kiosk Secondhand Dealer** - Any secondhand dealer that is in the business of purchasing secondhand goods by means of an automated kiosk.

**Mail-in Secondhand Precious Metals Dealer** - Any person or business entity that conducts business in Florida and contracts with others to buy, consign or trade precious metals, including jewelry through a website, the United States Post Office, or telemarketing.

**Secondary Metals Recycler** - Any person or business entity operating at a fixed location in Florida that purchases, gathers, or obtains ferrous or nonferrous metals that have served their original economic purpose, or that has facilities for performing the manufacturing process by which ferrous metals or nonferrous metals are converted from raw material products consisting of prepared grades and having an existing or potential economic value.

See Chapter 538, F.S., for complete definitions and exceptions.

A business that engages in “**pawnbroker**” activities or title loan transactions is not required to register as a secondhand dealer. Pawnbrokers register with the Florida Department of Agriculture and Consumer Services. See Chapter 539, F.S.

A business that engages in acquiring salvaged or wrecked motor vehicles to resell the vehicle or its parts must register with the Department of Highway Safety and Motor Vehicles as a **salvage motor vehicle dealer**. See section 319.30, F.S.

### Criminal History Record Checks

Each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business must undergo a criminal history record check. You must include the name, title, social security number, address, and telephone number of each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business.

However, business owners who hold an active *Certificate of Registration* (DR-11S) as a secondhand dealer or secondary metals recycler may submit registration applications for additional locations without undergoing a criminal history record check.

Employees of secondhand dealers or secondary metals recyclers with no controlling interest, financial or otherwise, do not have to undergo a criminal history record check.

A director with no ability to control the company may submit a letter signed by an active principal corporate officer (president, vice-president, secretary, or treasurer) attesting that the director in question is not required to undergo a criminal history record check because he or she is not an owner of any interest, financial or otherwise.

Information on how to initiate a criminal history record check will be provided by the Department upon receipt of your *Registration Application for Secondhand Dealers and Secondary Metals Recyclers* (Form DR-1S).

### **Signature of Applicant**

The application must be signed by an owner, officer, member, partner, director, or stockholder with a controlling interest in the business entity.

### **Certificate Expiration Date**

Secondhand dealer and secondary metals recycler *Certificates of Registration* (Form DR-11S) expire on September 30 each year and must be renewed annually. In August, the Department mails annual renewal notices to all certificate holders.

### **Reference Material**

**Tax Laws** – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Chapter 538, F.S., and Rule Chapter 12A-17, Florida Administrative Code, Registration as Secondhand Dealer or Secondary Metals Recycler.

### **Contact Us**

Information, forms, brochures, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department representative**, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to:  
[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

### **Get the Latest Tax Information**

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12A-19.100, F.A.C., are necessary to provide dealers with rate changes for the collection and reporting of communications services tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3939), to advise the public of the proposed

changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

COMMUNICATIONS SERVICES TAX

RULE NO:    RULE TITLE:

12A-19.100    Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

**SUMMARY:** The proposed amendments implement technical updates to tax returns and other forms used to administer the Florida communications services tax.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section

120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW.

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE PRELIMINARY TEXT OF THE PROPOSED RULE IS: Published on the Department's

Internet site at [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULE 12A-19.100

12A-19.100 Public Use Forms.

(1) No change

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>01/17</u>	<u>January 2017 -</u>	<u>January 1, 2017 -</u>
<u>07/16</u>	<u>July 2016 – December 2016</u>	<u>July 1, 2016 – December 31, 2016</u>
01/16	January 2016 – <u>June 2016</u>	January 1, 2016 – <u>June 30, 2016</u>
07/15	July 2015 –December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015- June 2015	January 1, 2015 - June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011

08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003





(10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History–New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



Florida Communications Services Tax Return

DR-700016 R. 07/16

Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid boxes for Business Partner Number and FEIN

FROM: REPORTING PERIOD TO:

Grid boxes for reporting period (Month, Day, Year)

Handwritten Example Typed Example

Handwritten and typed examples of tax amounts

Use black ink.

US Dollars Cents

- 1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax... 2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax... 3. Tax due on sales subject to local portion of communications services tax... 4. Tax due for direct-to-home satellite services... 5. Total communications services tax... 6. Collection allowance... 7. Net communications services tax due... 8. Penalty... 9. Interest... 10. Adjustments... 11. Multistate credits... 12. Amount due with return...

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Table with 3 columns: Name/Signature, Signature, Date. Rows for Type or print name, Preparer, and Contact name.

Payment Coupon

DO NOT DETACH

DR-700016 R. 07/16

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period

Grid boxes for Business Partner Number and Reporting Period

Business Address

DR-700016

Check here if your address or business information changed and enter changes below.

New location address:

Telephone number:

New mailing address:

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



## **Where to send payments and returns**

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online via our website at [www.myflorida.com/dor](http://www.myflorida.com/dor)

## **File electronically . . . it's easy!**

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at:

[www.myflorida.com/dor](http://www.myflorida.com/dor)



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0690	
Alachua			0.0522	
Archer			0.0522	
Gainesville			0.0557	
Hawthorne			0.0522	
High Springs			0.0522	
La Crosse			0.0342	
Micanopy			0.0510	
Newberry			0.0522	
Waldo			0.0522	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0214	
Callaway			0.0552	
Lynn Haven			0.0552	
Mexico Beach			0.0318	
Panama City			0.0552	
Panama City Beach			0.0552	
Parker			0.0552	
Springfield			0.0552	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0552	
Cape Canaveral			0.0552	
Cocoa			0.0552	
Cocoa Beach			0.0552	
Grant-Valkaria			0.0552	
Indialantic			0.0610	
Indian Harbour Beach			0.0552	
Malabar			0.0552	
Melbourne			0.0623	
Melbourne Beach			0.0552	
Melbourne Village			0.0552	
Palm Bay			0.0552	
Palm Shores			0.0510	
Rockledge			0.0552	
Satellite Beach			0.0552	
Titusville			0.0552	
West Melbourne			0.0582	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name	Business partner number			
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>BROWARD</b>				
Unincorporated area			0.0522	
Coconut Creek			0.0522	
Cooper City			0.0522	
Coral Springs			0.0522	
Dania Beach			0.0532	
Davie			0.0520	
Deerfield Beach			0.0522	
Fort Lauderdale			0.0522	
Hallandale Beach			0.0522	
Hillsboro Beach			0.0120	
Hollywood			0.0522	
Lauderdale Lakes			0.0532	
Lauderdale-by-the-Sea			0.0522	
Lauderhill			0.0522	
Lazy Lake			0.0060	
Lighthouse Point			0.0622	
Margate			0.0532	
Miramar			0.0522	
North Lauderdale			0.0522	
Oakland Park			0.0542	
Parkland			0.0522	
Pembroke Park			0.0522	
Pembroke Pines			0.0542	
Plantation			0.0522	
Pompano Beach			0.0522	
Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
West Park			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
<b>COLLIER</b>				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0522	
Naples			0.0522	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
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<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
<b>HIGHLANDS</b>				
Unincorporated area			0.0244	
Avon Park			0.0582	
Lake Placid			0.0582	
Sebring			0.0582	
<b>PAGE TOTAL</b>				





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## Schedule I - State, Gross Receipts, and Local Taxes Due

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A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>HILLSBOROUGH</b>				
Unincorporated area			0.0460	
Plant City			0.0632	
Tampa			0.0582	
Temple Terrace			0.0600	
<b>HOLMES</b>				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0361	
Bonita Springs			0.0182	
Cape Coral			0.0522	
Estero			0.0361	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0140	
Bristol			0.0602	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0214	
Anna Maria			0.0552	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach			0.0552	
Longboat Key			0.0552	
Palmetto			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MARION</b>				
Unincorporated area			0.01735	
Bellevue			0.0512	
Dunnellon			0.0522	
McIntosh			0.0522	
Ocala			0.0522	
Reddick			0.0130	
<b>MARTIN</b>				
Unincorporated area			0.0184	
Jupiter Island			0.0522	
Ocean Breeze			0.0220	
Sewalls Point			0.0312	
Stuart			0.0522	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0230	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0280	
Mary Esther			0.0502	
Niceville			0.0550	
Shalimar			0.0500	
Valparaiso			0.0522	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0560	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PALM BEACH</b>				
Unincorporated area			0.0572	
Atlantis			0.0510	
Belle Glade			0.0512	
Boca Raton			0.0542	
Boynton Beach			0.0522	
Briny Breezes			0.0522	
Cloud Lake			0.0232	
Delray Beach			0.0522	
Glen Ridge			0.0522	
Golf			0.0522	
Greenacres			0.0644	
Gulf Stream			0.0522	
Haverhill			0.0260	
Highland Beach			0.0522	
Hypoluxo			0.0592	
Juno Beach			0.0522	
Jupiter			0.0522	
Jupiter Inlet Colony			0.0522	
Lake Clarke Shores			0.0522	
Lake Park			0.0532	
Lake Worth			0.0522	
Lantana			0.0542	
Loxahatchee Groves			0.0522	
Manalapan			0.0160	
Mangonia Park			0.0562	
North Palm Beach			0.0522	
Ocean Ridge			0.0200	
Pahokee			0.0522	
Palm Beach			0.0522	
Palm Beach Gardens			0.0350	
Palm Beach Shores			0.0552	
Palm Springs			0.0532	
Riviera Beach			0.0522	
Royal Palm Beach			0.0522	
South Bay			0.0510	
South Palm Beach			0.0560	
Tequesta			0.0522	
Wellington			0.0522	
West Palm Beach			0.0542	
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PINELLAS</b>				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
<b>POLK</b>				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Hastings			0.0552	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
<b>SANTA ROSA</b>				
Unincorporated area			0.0188	
Gulf Breeze			0.0480	
Jay			0.0160	
Milton			0.0612	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0572	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				





If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

### Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

### Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
<b>A. Taxable Sales</b>	<b>B. 11.44% Tax Rate</b>	<b>C. Net Tax Due</b> Enter this amount on Page 1, Line 4.
	.1144	

### Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
<b>A. Change in Reported Taxable Sales</b>	<b>B. Rate</b>	<b>C. Collection Allowance Adjustment</b>	<b>D. Adjustment Amount</b> (Report credits in parentheses)	<b>E. Penalty</b>	<b>F. Interest</b>
<b>G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)</b>					



If you complete Schedule IV, attach it to the tax return.  
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)				Business partner number						
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>TOTAL:</b>												
<b>Gross Receipts Calculation</b>												
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		+/-		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest
<b>Penalty and Interest Calculation</b>												
R. Net Tax Adjustments (Add Cols. E, I and O)				+	S. Penalty (Add Cols. J and P)		+	T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)		



If you complete Schedule V, attach it to the tax return.  
See Instructions for completing this Schedule.

### Schedule V - Multistate Credits

Business name				Business partner number		
A. Local Jurisdiction	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COLUMN TOTALS:</b>						
<b>H. TOTAL CREDITS:</b> (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. 07/16  
Page 19

## General Information and Instructions

### Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

### What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
- a local portion imposed by s. 202.19, F.S.

### Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming)
- Video streaming
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

### Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

**Bundled Services:** Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

### Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

### Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html).

### When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

### Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at: [www.myflorida.com/dor](http://www.myflorida.com/dor)
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

**If you change your business name, mailing address, or close or sell your business, immediately notify the Department.**

The quickest way to notify us is online. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), select *Information for Businesses and Employers*, then select *Change address or account status*.

**Where to send payments and returns**

Make check payable to and send with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32314-6520

You may e-file and e-pay using our website at:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

**How can I get more information?**

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

## Completing the Return

**Business partner number** - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

**Proper collection of tax** - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

**Supporting schedules** - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Signature** - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

## Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

**Note:** Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

**Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax.** Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

**Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax.** Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

**Line 3 - Tax due for sales subject to local portion of communications services tax.** Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

**Line 4 - Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).

**Line 5 - Total communications services tax.** Add Lines 1 through 4 and enter the result.

**Line 6 - Collection allowance.** If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

**Determining the collection allowance:**

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

**Line 7 - Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.

**Line 8 - Penalty.** A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

## Schedule I State, Gross Receipts, and Local Taxes Due

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Note:** Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html).

**Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

**Column F - 4.92 percent state tax and .15 percent gross receipts tax.**

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

**Column G - 2.37 percent gross receipts tax.**

**Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.

**Line 5 - Gross receipts tax rate.** The gross receipts tax rate of .0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

**Column H - Local tax.**

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of .1144 is preprinted.

**Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.



## Schedule III Direct-to-Home Satellite Services Adjustments

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

### Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

## Schedule IV Adjustments

### Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

### Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

### State Tax Calculation

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8%, which is a combination of the 6.65 percent state portion and the .15% gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.



- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

**Column E - Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

### Local Tax Calculation

**Column F - Change in reported taxable sales.** Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

**If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S.,** adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

**Example 1:** \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**If you are using a database that does not meet the requirements of s. 202.22, F.S.,** you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

**Example 3:** \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

**Example 4:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**Column G - Rate.** Enter the appropriate local rate for the applied period you are adjusting.

**Column H - Collection allowance adjustment.** Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column I - Adjustment amount.** Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

## Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situs errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

**Column J - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column K - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

## Gross Receipts Calculation

**Column L - Change in reported taxable sales.** Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column M - Rate.** Enter the 2.37 percent gross receipts rate.

**Column N - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.



Florida Communications Services Tax Return

DR-700016 R. 01/17

Name
Address
City/State/ZIP

BUSINESS PARTNER NUMBER
FEIN

FROM: REPORTING PERIOD TO:
M M D D Y Y Y Y M M D D Y Y Y Y

Handwritten Example 0 1 2 3 4 5 6 7 8 9
Typed Example 0 1 2 3 4 5 6 7 8 9
Use black ink.

Table with 12 rows for tax calculations and columns for US Dollars and Cents.

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/17

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

Business Partner Number Reporting Period
Business Address

DOR USE ONLY
postmark or hand delivery date

Check here if your address or business information changed and enter changes below.
New location address:
Telephone number:
New mailing address:

Check here if payment was transmitted electronically.
Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



## **Where to send payments and returns**

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online via our website at [www.myflorida.com/dor](http://www.myflorida.com/dor)

## **File electronically . . . it's easy!**

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at:

[www.myflorida.com/dor](http://www.myflorida.com/dor)



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0690	
Alachua			0.0522	
Archer			0.0522	
Gainesville			0.0557	
Hawthorne			0.0522	
High Springs			0.0522	
La Crosse			0.0342	
Micanopy			0.0510	
Newberry			0.0522	
Waldo			0.0522	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0214	
Callaway			0.0552	
Lynn Haven			0.0552	
Mexico Beach			0.0318	
Panama City			0.0552	
Panama City Beach			0.0552	
Parker			0.0552	
Springfield			0.0552	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0552	
Cape Canaveral			0.0552	
Cocoa			0.0552	
Cocoa Beach			0.0552	
Grant-Valkaria			0.0552	
Indialantic			0.0610	
Indian Harbour Beach			0.0552	
Malabar			0.0552	
Melbourne			0.0623	
Melbourne Beach			0.0552	
Melbourne Village			0.0552	
Palm Bay			0.0552	
Palm Shores			0.0510	
Rockledge			0.0552	
Satellite Beach			0.0552	
Titusville			0.0552	
West Melbourne			0.0582	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>BROWARD</b>				
Unincorporated area			0.0522	
Coconut Creek			0.0522	
Cooper City			0.0522	
Coral Springs			0.0522	
Dania Beach			0.0532	
Davie			0.0520	
Deerfield Beach			0.0522	
Fort Lauderdale			0.0522	
Hallandale Beach			0.0522	
Hillsboro Beach			0.0120	
Hollywood			0.0522	
Lauderdale Lakes			0.0532	
Lauderdale-by-the-Sea			0.0522	
Lauderhill			0.0522	
Lazy Lake			0.0060	
Lighthouse Point			0.0622	
Margate			0.0532	
Miramar			0.0522	
North Lauderdale			0.0522	
Oakland Park			0.0542	
Parkland			0.0522	
Pembroke Park			0.0522	
Pembroke Pines			0.0542	
Plantation			0.0522	
Pompano Beach			0.0522	
Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
West Park			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
<b>COLLIER</b>				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0522	
Naples			0.0522	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
<b>HIGHLANDS</b>				
Unincorporated area			0.0244	
Avon Park			0.0582	
Lake Placid			0.0582	
Sebring			0.0582	
<b>PAGE TOTAL</b>				





Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>HILLSBOROUGH</b>				
Unincorporated area			0.0460	
Plant City			0.0632	
Tampa			0.0582	
Temple Terrace			0.0600	
<b>HOLMES</b>				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0361	
Bonita Springs			0.0182	
Cape Coral			0.0522	
Estero			0.0361	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0140	
Bristol			0.0602	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0214	
Anna Maria			0.0552	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach			0.0552	
Longboat Key			0.0552	
Palmetto			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MARION</b>				
Unincorporated area			0.01735	
Bellevue			0.0512	
Dunnellon			0.0522	
McIntosh			0.0522	
Ocala			0.0522	
Reddick			0.0130	
<b>MARTIN</b>				
Unincorporated area			0.0184	
Jupiter Island			0.0522	
Ocean Breeze			0.0220	
Sewalls Point			0.0312	
Stuart			0.0522	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0230	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0280	
Mary Esther			0.0502	
Niceville			0.0550	
Shalimar			0.0500	
Valparaiso			0.0522	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0560	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PALM BEACH</b>				
Unincorporated area			0.0572	
Atlantis			0.0510	
Belle Glade			0.0512	
Boca Raton			0.0542	
Boynton Beach			0.0522	
Briny Breezes			0.0522	
Cloud Lake			0.0232	
Delray Beach			0.0522	
Glen Ridge			0.0522	
Golf			0.0522	
Greenacres			0.0644	
Gulf Stream			0.0522	
Haverhill			0.0260	
Highland Beach			0.0522	
Hypoluxo			0.0592	
Juno Beach			0.0522	
Jupiter			0.0522	
Jupiter Inlet Colony			0.0522	
Lake Clarke Shores			0.0522	
Lake Park			0.0532	
Lake Worth			0.0522	
Lantana			0.0542	
Loxahatchee Groves			0.0522	
Manalapan			0.0160	
Mangonia Park			0.0562	
North Palm Beach			0.0522	
Ocean Ridge			0.0200	
Pahokee			0.0522	
Palm Beach			0.0522	
Palm Beach Gardens			0.0350	
Palm Beach Shores			0.0552	
Palm Springs			0.0532	
Riviera Beach			0.0522	
Royal Palm Beach			0.0522	
South Bay			0.0510	
South Palm Beach			0.0560	
Tequesta			0.0522	
Wellington			0.0522	
West Palm Beach			0.0542	
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PINELLAS</b>				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
<b>POLK</b>				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Hastings			0.0552	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
<b>SANTA ROSA</b>				
Unincorporated area			0.0188	
Gulf Breeze			0.0480	
Jay			0.0160	
Milton			0.0612	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0572	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				





If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

### Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

### Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
<b>A. Taxable Sales</b>	<b>B. 11.44% Tax Rate</b>	<b>C. Net Tax Due</b> Enter this amount on Page 1, Line 4.
	.1144	

### Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
<b>A. Change in Reported Taxable Sales</b>	<b>B. Rate</b>	<b>C. Collection Allowance Adjustment</b>	<b>D. Adjustment Amount</b> (Report credits in parentheses)	<b>E. Penalty</b>	<b>F. Interest</b>
<b>G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)</b>					



If you complete Schedule IV, attach it to the tax return.  
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)				Business partner number						
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>TOTAL:</b>												
<b>Gross Receipts Calculation</b>												
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		+/-		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest
<b>Penalty and Interest Calculation</b>												
R. Net Tax Adjustments (Add Cols. E, I and O)				+	S. Penalty (Add Cols. J and P)		+	T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)		



If you complete Schedule V, attach it to the tax return.  
See Instructions for completing this Schedule.

### Schedule V - Multistate Credits

Business name					Business partner number	
A. Local Jurisdiction	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COLUMN TOTALS:</b>						
<b>H. TOTAL CREDITS:</b> (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. 01/17  
Page 19

## General Information and Instructions

### Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

### What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
- a local portion imposed by s. 202.19, F.S.

### Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

### Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

**Bundled Services:** Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

### Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

### Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html).

### When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

### Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at: [www.myflorida.com/dor](http://www.myflorida.com/dor)
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

**If you change your business name, mailing address, or close or sell your business, immediately notify the Department.**

The quickest way to notify us is online. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), select *Information for Businesses and Employers*, then select *Change address or account status*.

**Where to send payments and returns**

Make check payable to and send with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32314-6520

You may e-file and e-pay using our website at:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

**How can I get more information?**

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

## Completing the Return

**Business partner number** - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

**Proper collection of tax** - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

**Supporting schedules** - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Signature** - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

## Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

**Note:** Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

**Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax.** Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

**Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax.** Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

**Line 3 - Tax due for sales subject to local portion of communications services tax.** Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

**Line 4 - Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).

**Line 5 - Total communications services tax.** Add Lines 1 through 4 and enter the result.

**Line 6 - Collection allowance.** If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

**Determining the collection allowance:**

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

**Line 7 - Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.

**Line 8 - Penalty.** A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

## Schedule I State, Gross Receipts, and Local Taxes Due

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Note:** Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html).

**Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

**Column F - 4.92 percent state tax and .15 percent gross receipts tax.**

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

**Column G - 2.37 percent gross receipts tax.**

**Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.

**Line 5 - Gross receipts tax rate.** The gross receipts tax rate of .0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

**Column H - Local tax.**

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of .1144 is preprinted.

**Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.



## Schedule III Direct-to-Home Satellite Services Adjustments

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

### Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

## Schedule IV Adjustments

### Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

### Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

### State Tax Calculation

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8%, which is a combination of the 6.65 percent state portion and the .15% gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.



- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

**Column E - Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

### Local Tax Calculation

**Column F - Change in reported taxable sales.** Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

**If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S.,** adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

**Example 1:** \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**If you are using a database that does not meet the requirements of s. 202.22, F.S.,** you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

**Example 3:** \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

**Example 4:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**Column G - Rate.** Enter the appropriate local rate for the applied period you are adjusting.

**Column H - Collection allowance adjustment.** Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column I - Adjustment amount.** Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

## Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situs errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

**Column J - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column K - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

## Gross Receipts Calculation

**Column L - Change in reported taxable sales.** Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column M - Rate.** Enter the 2.37 percent gross receipts rate.

**Column N - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.



## How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

## Completing the Return

This form is machine-readable. Please follow the hand print or machine print instructions. Use black ink.



**Business partner number** - This is a unique identifier assigned by the Department.

**Rounding rule** - All dollar amounts should be rounded up to the nearest hundredth (.01).

## Line-by-Line Instructions

Enter all demographic information requested on the front of the coupon.

**Line 1 - Total purchases.** Enter the total amount of communications services purchased during this reporting period. Note that direct-to-home satellite services have a different tax rate than other services. If part of your total purchases includes direct-to-home satellite services, you must calculate this tax separately and report it on Line 2.

**Line 2 - Tax due on direct-to-home satellite services.** Multiply your total purchases of direct-to-home satellite services by the tax rate of 11.44 percent (.1144). Enter the result on Line 2. If **all** your purchases were direct-to-home satellite services, do not complete lines 3, 4, 5, or 6.

**Line 3 - 4.92% state plus .15% gross receipts tax.** Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the 5.07 percent (.0507) rate, which is comprised of the 4.92 percent state and .15 percent gross receipts tax rates. Enter the result on Line 3. If your purchases qualify for the partial exemption for residential services, enter zero.

**Line 4 - Gross receipts tax.** Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the gross receipts tax rate of 2.37 percent (.0237). Enter the result on Line 4.

**Lines 5a and 5b - Local tax for jurisdiction.** Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the local tax rate of the jurisdiction where the services were used. To find the local tax rate for your jurisdiction, go to our website at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html). If you are unsure of your taxing jurisdiction, click on "Address Lookup." If you do not have Internet access, contact Taxpayer Services. Write the name of the taxing jurisdiction and the tax amount on Line 5a. If you have locations in more than one jurisdiction, you must calculate the tax for each one separately and report the local tax on a separate line (Line 5b). If you need to report more than two locations, contact Taxpayer Services.

**Line 6 - Total local tax.** Enter the total of Lines 5a and 5b.

**Line 7 - Total tax due.** Add lines 2, 3, 4, and 6. This is the total amount of communications services tax due. Enter this amount in Line 7 on the front and back of the coupon.

**Line 8 - Penalty.** A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 7 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. Obtain current interest rates from our website. Multiply Line 7 by the applicable interest rate and enter the result.

**Line 10 - Total amount due with return.** Add lines 7, 8, and 9 and enter the result. Enclose a check for this amount, payable to the Florida Department of Revenue.

**Signature.** The return must be signed. **Failure to sign the return will delay processing.**

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

	US DOLLARS					•	CENTS	
1. Total purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
2. Tax due on direct-to-home satellite services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
3. 4.92% state plus .15% gross receipts tax (combined 5.07%)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
4. Gross receipts tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
5.a. Local tax for jurisdiction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
5.b. Local tax for jurisdiction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
6. Total local tax (add Lines 5a and 5b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
7. Total tax due (add Lines 2, 3, 4, and 6). Enter this amount in Line 7 on front of coupon.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Check here if this is your final return.

Under penalties of perjury, I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Taxpayer's name (type or print)		Telephone number	
Taxpayer's signature		Date	
Address			
City/State/ZIP			
Preparer's name (type or print)		Telephone number	
Preparer's signature		Date	

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND  
NATURAL GAS FUEL  
AMENDING RULES 12B-5.150 and 12B-5.300

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate legislative changes to the exemption for certain licensees in Rule 12B-5.300, F.A.C., and clarify registration procedures in Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C..

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5-150, F.A.C. (Public Use Forms), clarify registration procedures for fuel dealers by making updates to Form DR-156 (Florida Fuel or Pollutants Tax Application). The changes are necessary to provide guidance to registrants.

The proposed amendments to Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), are necessary to incorporate legislative changes found in Section 6 of Chapter 2016-220, L.O.F. The rule revisions provide guidance on when an airline can qualify for a particular exemption from tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, p. 3940), to advise the public of the proposed changes to Rule 12B-5.150 and Rule 12B-5.300, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND  
NATURAL GAS FUEL

RULE NO:    RULE TITLE:

12B-5.150    Public Use Forms.

12B-5.300    Aviation Fuel Licensees.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C., is to clarify registration procedures for fuel dealers by amending Form DR-156 (Florida Fuel or Pollutants Tax Application).

The purpose of the proposed amendments to Rule 12B-5.300, F.A.C., is to incorporate statutory changes to an exemption for certain air carrier fuel licensees, as provided in Chapter 2016-220, L.O.F.

SUMMARY: The proposed amendments incorporate legislative changes to the exemption for certain licensees in Rule 12B-5.300, F.A.C., and clarify registration procedures in Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is



required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485, 206.59(1), 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.48, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9825, 206.9835, 206.9865, 206.9875, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech



impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND  
NATURAL GAS FUEL  
AMENDING RULES 12B-5.150 and 12B-5.300

12B-5.150 Public Use Forms.

(1) through (2) No change.

Form Number	Title	Effective Date
(3) DR-156	Florida Fuel or Pollutants Tax Application (R. <del>01/174/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___04862">http://www.flrules.org/Gateway/reference.asp?No=Ref-___04862</a> )	<del>01/170/15</del>

(4) through (37) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16,\_\_\_\_\_.

12B-5.300 Aviation Fuel Licensees.

(1) through (2) No change.

(3) Exempt Sales.

(a) through (b) No change.

(c) Sales of Aviation Fuel to Certain Commercial Air Carriers.

1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers transcontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier's Florida workforce by more than 1,000 percent and by 250 or more full-time equivalent employee positions is exempt from tax.

2. through 4. No change.

(d) through (e) No change.

(4) through (9) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16,

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Florida Fuel or Pollutants Tax Application

DR-156  
R. XX/XX

Rule 12B-5.150  
Florida Administrative Code  
Effective XX/XX

- ❖ **Blender**   ❖ **Carrier**   ❖ **Exporter**   ❖ **Importer**   ❖ **Local Government**
- ❖ **Mass Transit System Provider**   ❖ **Pollutants**   ❖ **Retailer of Natural Gas**
- ❖ **Terminal Operator**   ❖ **Terminal Supplier**   ❖ **Wholesaler**

## Florida Fuel or Pollutants Tax Information

### Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

**Note:** It is a third degree felony to operate without a license.

### Use this application to request one or more of the following licenses:

**Blender** - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

**Carrier** - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

**Exporter** - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

**Importer** - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

**Local Government User of Diesel Fuel** - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

**Mass Transit System Provider** - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

**Pollutants** - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

**Retailer of Natural Gas** - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

**Terminal Operator** - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

**Terminal Supplier** - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

**Wholesaler** - Any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

### How do I get a Fuel or Pollutants Tax license?

#### Follow the five-step process below:

**Step 1. Application Process** – Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

**Step 2. Background Check** – Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156). This information will be used by the Department of Revenue to determine the financial standing of the applicant. The applicant is responsible for the cost of the investigation. The cost is \$25.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

**Note:** Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

**Step 3. Bonding** – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$100,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located on our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) under Forms and Publications.

**Step 4. Enrolling to File and Pay Electronically** – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

**Step 5. Submitting your Application and Fees** – Mail your application (Form DR-156), bond worksheet (Form DR-157W), and check for the background investigation and licensing fees to:

ACCOUNT MANAGEMENT FUEL UNIT  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 6480  
TALLAHASSEE FL 32314-6480

**Do not send cash.**

**How much is the license?**

- Local government user of diesel fuel or a mass transit system provider license - No fee
- Retailer of natural gas license(s) - \$5 for each location
- Terminal operator license(s) - \$5 for each terminal location
- Pollutants license, unless renewing a fuel license - \$30 (If renewing a fuel license, no additional fee is required)
- All other fuel license types - \$30

**When are licenses issued?**

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) and fee(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

**When do I begin filing tax returns?**

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2019.

**What if I am already doing business and have not applied?**

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

**When do I need to contact the Department of Revenue?**

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

**How do I get more information?**

- For assistance with this application or general information about fuel tax, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.
- Information and forms are available on our website at [www.myflorida.com/dor](http://www.myflorida.com/dor).



# Florida Fuel or Pollutants Tax Application

1. Federal Employer Identification Number (FEIN)

FEIN   -

2. Business Name \_\_\_\_\_ Phone No. \_\_\_\_\_

3. Trade Name, D.B.A. or A.K.A. \_\_\_\_\_ Fax No. \_\_\_\_\_

4. Contact Person \_\_\_\_\_ Phone No. \_\_\_\_\_ ext. \_\_\_\_\_

5. Contact Email Address \_\_\_\_\_

6. Type and Legal Organization: (Please check only one)

- A)  Corporation (check one):  C Corp  S Corp *If corporation, check any of the appropriate boxes that apply:*  
 Publicly Held Corporation\*  Privately Held Corporation  Wholly Owned Subsidiary of a Publicly Held Corporation
- B)  Partnership (check one):  General  Limited  Joint Venture
- C)  Limited Liability Company (check one):  Single Member  Multi-member
- D)  Individual/Sole Proprietorship
- E)  Business Trust
- F)  Governmental Agency

\* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal Business Location Address (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

8. How would your company like to receive information on Florida fuel or pollutants tax? (Please check one)

- Mail (U.S. Postal Service)
- Fax Fax No. \_\_\_\_\_
- Email Email address \_\_\_\_\_

9. Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.

- Blender Beginning Date of Business Activity   /   /
- Common Carrier Beginning Date of Business Activity   /   /
- Exporter Beginning Date of Business Activity   /   /
- Importer Beginning Date of Business Activity   /   /
- Local Government User of Diesel Fuel Beginning Date of Business Activity   /   /
- Mass Transit System Provider Beginning Date of Business Activity   /   /
- Pollutants Beginning Date of Business Activity   /   /
- Private Carrier Beginning Date of Business Activity   /   /
- Retailer of Natural Gas Beginning Date of Business Activity   /   /
- Terminal Operator Beginning Date of Business Activity   /   /
- Terminal Supplier Beginning Date of Business Activity   /   /
- Wholesaler Beginning Date of Business Activity   /   /

10. A) Do you operate or otherwise control a terminal?  YES  NO

B) If "YES," state the number of terminals: \_\_\_\_\_ and complete the following information for each terminal location address you operate. Each terminal location requires a separate \$30 terminal license fee. (If necessary, attach additional sheets.)

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone No. \_\_\_\_\_

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone No. \_\_\_\_\_

Terminal Location Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone No. \_\_\_\_\_

11. Address where business records are maintained (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

12. Mailing address (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

13. Corporation Information

A) License Applicant: Date of Incorporation \_\_\_\_\_

If filing as a corporation, list the state in which you are incorporated: \_\_\_\_\_

List other states where your corporation has operated or is operating: \_\_\_\_\_

B) Parent Corporation (if applicable) Parent Corporation FEIN   -

Parent Corporation Name \_\_\_\_\_

Parent Corporation Address \_\_\_\_\_

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

**NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.**

14. Personnel/Partner Information: Full name, social security number (SSN)\*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name \_\_\_\_\_ SSN    -   -     (Individual)  
Home Address \_\_\_\_\_ FEIN   -       (Business)  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

B) Name \_\_\_\_\_ SSN    -   -     (Individual)  
Home Address \_\_\_\_\_ FEIN   -       (Business)  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

C) Name \_\_\_\_\_ SSN    -   -     (Individual)  
Home Address \_\_\_\_\_ FEIN   -       (Business)  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

D) Name \_\_\_\_\_ SSN    -   -     (Individual)  
Home Address \_\_\_\_\_ FEIN   -       (Business)  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_  
Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



**15. Carrier Information**

- A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? .....  YES .....  NO ..... *If "NO," go to question 16.*  
 If "YES," are you a common carrier? .....  YES .....  NO ..... *If "NO," go to question 15(B)*  
 If "YES," what mode of transportation is used to transport the fuel/petroleum products?       Truck       Rail       Vessel       Pipeline

B) **If you are not a common carrier,** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

**16. Fuel Storage Information**

**Answer all questions. DO NOT leave any blank.**

- 1) Do you have a through-put agreement? .....  YES  NO  
 2) Do you deliver fuel directly to retail locations?.....  YES  NO  
 3) Do you own, operate or lease any bulk storage tanks in Florida? .....  YES  NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

\* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location.  
 DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

**17. Pollutants Storage Information**

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida?  YES  NO

If "YES" (check appropriate box(es)):

- Produce     Import or cause to be imported (into Florida)     Export  
 Be entitled to a refund on the following taxable pollutants:  
 Petroleum Products       Ammonia     Pesticides     Chlorine  
 Motor Oil or Other Lubricants     Crude Oil     Solvents     Perchloroethylene  
 Other (specify) \_\_\_\_\_

**List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.**

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

**Licensing Information**

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? -----  YES  NO  
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?  
 If use is limited to one or more of the following, do not answer "Yes":  
 • You purchase natural gas fuel for agricultural purposes.  
 • You receive natural gas fuel from a personal refueling device located at your primary residence.  
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. -----  YES  NO  
 C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

\* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?-----  YES  NO  
 B) If "YES," do you have (or have you applied for) a wholesaler license? -----  YES  NO  
 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? -----  YES  NO  
 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? -----  YES  NO  
 24. A) Do you have a valid refund permit number? -----  YES  NO  
 B) If "YES," what is your refund permit number? ----- \_\_\_\_\_  
 25. A) Are you registered to collect and/or remit sales tax? -----  YES  NO  
 B) If "YES," what is your sales tax registration number? ----- \_\_\_\_\_  
 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? -  YES  NO  
 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? -----  YES  NO  
 B) If "YES," what is your federal fuel registration number?----- \_\_\_\_\_

- 28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? -----  YES  NO
- 29. Do you transport petroleum products either for yourself or for hire?-----  YES  NO
- 30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? -----  YES  NO
- 31. Do you export fuels from Florida other than by pipeline or marine vessels? -----  YES  NO
- 32. Do you have any other outstanding tax liability with the Department of Revenue? -----  YES  NO
- 33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? -----  YES  NO
- 34. Blender Information
  - A) Do you produce biodiesel fuel from vegetable or animal oils or fats?-----  YES  NO
  - B) Do you import biodiesel fuel into Florida?-----  YES  NO
  - C) Do you blend biodiesel fuel with petroleum diesel? -----  YES  NO
  - D) Do you sell biodiesel fuel or biodiesel blends?-----  YES  NO
- 35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? ---  YES  NO
- 36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? -----  YES  NO  
B) If yes, how many locations do you own or operate? ----- \_\_\_\_\_

**Department of Revenue Investigative Background Information** – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

- 37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.
  
  
  
  
  
  
  
  
  
  
- 38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.
  
  
  
  
  
  
  
  
  
  
- 39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.



47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding? If yes, provide specific case details.
48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.
49. Who has signatory authority on the business bank accounts?

**Affidavit of Applicant(s)**

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of \_\_\_\_\_ County of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Signature of Notary Public

\_\_\_\_\_  
Print or Type Applicant's Name

\_\_\_\_\_  
Print, Type or Stamp Name of Notary

**WARNING:**

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known \_\_\_\_\_ or Produced Identification \_\_\_\_\_  
Type of Identification Produced \_\_\_\_\_

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE

GROSS RECEIPTS TAX

AMENDING RULE 12B-6.005

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate revisions to a gross receipts tax form (Form DR-133, Gross Receipts Tax Return). Changes include minor formatting revisions and clarification of an example in the instructions on the form.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), are necessary to provide clarity and guidance for taxpayers submitting gross receipts taxes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 7, 2016 (Vol. 42, No. 174, p. 3940), to advise the public of the proposed changes to Rule 12B-6.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

GROSS RECEIPTS TAX

RULE NO:    RULE TITLE:

12B-6.005    Payment of Tax; Reports; Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12B-6.005, F.A.C., is to adopt, by reference, changes to the Gross Receipts Tax Return, form DR-133.

**SUMMARY:** The proposed amendments incorporate revisions to a gross receipts tax form.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.



RULEMAKING AUTHORITY: 166.233, 213.06(1) FS.

LAW IMPLEMENTED: 166.233, 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE  
GROSS RECEIPTS TAX  
AMENDING RULE 12B-6.005

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January 2017~~6~~, hereby incorporated by reference, effective 01/17~~16~~) ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_06333](http://www.flrules.org/Gateway/reference.asp?No=Ref-____06333)), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor); or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (2) No change

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.



# Gross Receipts Tax Return

DR-133  
R. 01/17

Rule 12B-6.005  
Florida Administrative Code  
Effective 01/17

Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Name and address if not preprinted:

Certificate #:  
Business Partner #:  
Contract Object #:  
FEIN:  
Reporting Period:

Location Address:

Return due date:

**A return must be filed even if no tax is due or EFT payment sent.**

Read pages 3 and 4 before completing this form.

**What is the gross receipts tax for utility services?** The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

### Line-by-Line Instructions

#### Column A - Taxable Gross Receipts or Costs

**Line 1. Electric Receipts.** Enter the total due on **taxable** electric utility service receipts.

**Line 2. Use Tax/Cogeneration or Small Power Producers.** Enter the total amount of costs subject to tax. **See Page 3.** A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

**Line 3. Gas Receipts.** Enter the total due on **taxable** gas receipts. **See Page 4.** Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

#### Column B - Tax Rate

**Lines 1-3.** The current tax rate is printed on the return.

#### Column C - Tax Due

**Lines 1-3.** Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

**Line 4.** Column C Total. Enter the total of Lines 1, 2, and 3.

**Line 5a. DOR Credit Memo.** Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

**Line 5b. Other Credits.** Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

**Line 5. Total Credits.** Enter the total of Lines 5a and 5b.

**Line 6. Amount of Tax Due.** Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

(continued on page 2)

**\*\*Complete both sides of coupon. Detach coupon and return with payment.\*\***

Florida Department of Revenue		Gross Receipts Tax Return		HD/PM Date:	/	/	DR-133 R. 01/17
		Column A Taxable Gross Receipts or Costs	Column B Tax Rate 2.5%	Column C Tax Due (AxB)			
1. Electric Receipts			X .025				
2. Use Tax/Cogeneration or Small Power Producers (See Page 3)			X .025				
3. Gas Receipts (See Page 4)			X .025				
		4. Column C Total					
5a. DOR Credit Memo	5b. Other Credits	5. Total Credits					
CERTIFICATE #		REPORTING PERIOD		6. Amount of Tax Due (Line 4 minus Line 5)			
		7. Penalty Amount Due (See instructions for rates)					
		8. Interest Amount Due (See instructions for rates)					
		9. Total Due with Return (Add Lines 6, 7, and 8)					

Name  
Address  
City/St/ZIP

Due:  
Late After:

Check here if payment was made electronically.

DR-133



## Who must file a return?

**Distribution Company.** Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

“Distribution company” means any person owning or operating local electric, or natural or manufactured gas utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

**Use Tax.** Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

**Cogeneration or Small Power Producers** are required to report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers’ own use as a substitute for electrical energy produced by an electric utility.

## What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(ff)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

## Taxable Gross Receipts or Costs (use for completing Column A, Line 2)

**Use tax/cogeneration or small power producers** should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

“Cost price” is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.

## Index Price Calculations

Go to [www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes), select “**Tax & Interest Rates**,” and then select “**Gross receipts tax index prices**” for current index prices used to calculate gross receipts.

### Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

**Distribution Company:** The tax levied on a distribution company’s gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

**Index Price:** The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

### Index Price Calculations for Column A, Line 3 – Gas Receipts:

1. Total number of cubic feet delivered to **residential customers** divided by 1,000, then multiplied by current index price.
2. Total number of cubic feet delivered to **commercial customers** divided by 1,000, then multiplied by current index price.
3. Total number of cubic feet delivered to **industrial customers** divided by 1,000, then multiplied by current index price.

**Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-by-line instructions to complete the return.**

**Example:** A distribution company sells 3 million cubic feet of natural/manufactured gas to each customer class:

1. Residential customers: (3,000,000 divided by 1,000) multiplied by current index price (\$22.00)\* = \$66,000
2. Commercial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$13.81)\* = \$41,430
3. Industrial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$11.77)\* = \$35,310
4. Add the results from 1 through 3 (\$66,000 + \$41,430 + \$35,310 = \$142,740). Enter the total in Column A, Line 3.

\* Index price not actual; for illustration only.

## Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

If you have questions, call Taxpayer Services at 800-352-3671, Monday through Friday (excluding holidays).

To find a taxpayer **service center** near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayment), incorporate revisions to three forms used in insurance premium taxes. The three forms being changed are the DR-908 (Insurance Premium Taxes and Fees Return for Calendar Year 2016), the DR-908N (Instructions for Preparing Form DR-908), and the DR-350900 (2016 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908). Changes include minor formatting revisions and rate changes set by local jurisdictions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C., are necessary to provide clarity and updated rates for insurance premium taxes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.



SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, pp. 3940-3941), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

RULE NO:    RULE TITLE:

12B-8.003    Tax Statement; Overpayments

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to adopt, by reference, changes to three forms used in the administration of the insurance premium taxes, fees, and surcharges.

**SUMMARY:** The proposed amendments incorporate technical and rate changes on three forms used in the administration of insurance premium taxes, fees, and surcharges.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND**

**LEGISLATIVE RATIFICATION:** The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of

Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443,

Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) through (4) No change.

Form Number	Title	Effective Date
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <del>2016</del> <u>2015</u> (R. <del>01/17</del> <u>01/16</u> )  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___06337">http://www.flrules.org/Gateway/reference.asp?No=Ref-___06337</a> )	___ <del>01/15</del>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. <del>01/17</del> <u>01/16</u> )  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___06338">http://www.flrules.org/Gateway/reference.asp?No=Ref-___06338</a> )	___ <del>01/16</del>
(6) DR-350900	<u>2016</u> <del>2015</del> Insurance Premium Tax Information for Schedules XII and XIII, DR-908 (R. <del>01/17</del> <u>01/16</u> )  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___06339">http://www.flrules.org/Gateway/reference.asp?No=Ref-___06339</a> )	___ <del>01/16</del>

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518,

624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512,  
627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2),  
634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03,  
Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-  
03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-  
20-14, 1-20-15, 1-11-16,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.

**Florida Department of Revenue  
Insurance Premium Taxes and Fees Return  
For Calendar Year 2016**

**DR-908  
R. 01/17**  
Rule 12B-8.003  
Florida Administrative Code  
Effective 01/17



**DOR USE ONLY**

/   /    
 POSTMARK OR HAND-DELIVERY DATE

**FEIN**

**Florida Code**

**Business Partner No.**

Original Return       Final Return  
 Amended Return

Reason for amended or final return: \_\_\_\_\_  
 \_\_\_\_\_

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City/St/ZIP \_\_\_\_\_

Computation of Insurance Premium Taxes and Fees		US Dollars										Cents									
1.	Total Premium Tax Due (Schedule I) .....	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2.	Credits Against the Tax (Schedule III) .....	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3.	Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero) .....	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4.	State Fire Marshal Regulatory Assessment (Schedule X).....	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	Wet Marine and Transportation Tax (Schedule XI).....	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6.	Firefighters' Pension Trust Fund (Schedule XII).....	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7.	Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....	7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8.	Retaliatory Tax (Schedule XIV).....	8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9.	Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation).....	9.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10.	Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII).....	10.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11.	Total Tax Due (Sum of Line 3 through Line 10) .....	11.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Form DR-908 is a machine-readable form. Please follow the hand print or machine print instructions. Use black ink.**

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.     

If typing this document, type through the boxes and type all of your numbers together.     

**Payment Coupon 2016 Insurance Premium Taxes and Fees**      **Do not detach coupon.**      **DR-908 R. 01/17**

To ensure proper credit to your account, enclose your check with tax return when mailing.      **Return is due March 1, 2017**

Check here if you transmitted funds electronically  **DR-908**

Enter name and address, if not pre-addressed:

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 City/St/ZIP \_\_\_\_\_

Total amount due from Line 16	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Overpayment to be Refunded from Line 17	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
FEIN Enter FEIN if not pre-addressed	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Business Partner Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Do not write in the space below.

9100 0 20169999 0016045031 1 3999999999 0000 2







Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE I**

**COMPUTATION OF INSURANCE PREMIUM TAX  
(Not To Be Used for Wet Marine and Transportation Tax)**

\*\*\* Include the Florida Business Page of Your Florida Annual Statement \*\*\*

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)* →			

\* If zero or less, enter -0-

**SCHEDULE II**

**ANNUITY CONSIDERATION PREMIUMS**

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)* →			

\* If zero or less, enter -0-

**SCHEDULE III**

**CREDITS AGAINST THE PREMIUM TAX**

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)			
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)			
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)			
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)			
5.	Salary Tax Credit (Schedule V, Line 12)			
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)			
7.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)			
8.	Certified Capital Company (CAPCO) Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
9.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
10.	Credit for Contributions to Nonprofit Scholarship Funding Organizations (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)			
11.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
12.	Total Credits (Sum of Line 1 through Line 11. Enter here and on Page 1, Line 2) →			



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE IV COMPUTATION OF SALARY CREDIT**

**\*\*\* Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit \*\*\***

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)* →	

\* If zero or less, enter -0-

**SCHEDULE V CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION**

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2, F.S., applies (See Instructions). →	
13.	Credit for Contributions to Nonprofit Scholarship Funding Organizations [Enter the lesser of your 2016 eligible contributions plus approved carry forwards or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 10.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

\* If zero or less, enter -0-

**\*\* If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION**

\*\*\* Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit\*\*\*

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
a.	First Quarter Assessment _____ b. Second Quarter Assessment _____	
c.	Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
	Total Administrative Assessments Paid*	
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*	→

\* If zero or less, enter -0-

**SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)**

\*\*\* Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit \*\*\*

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995		*		.001		1995
1996				.001		1996
1997				.050		1997
1998		*		.050		1998
1999				.050		1999
2000				.050		2000
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) <sup>(1)</sup>				→		

\* In 2002, refunds were issued by FLAHIGA from the 1995 and 1998 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

<sup>(1)</sup> If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULES VIII AND IX**

**NOT USED**

**SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE**

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril <sup>(1)</sup>	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units <sup>(1)</sup>	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .01) <sup>(2)</sup>			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) <sup>(2)</sup>			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

**SCHEDULE XI WET MARINE AND TRANSPORTATION TAX**

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

\* If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - A**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
210	Bunnell	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	

Code	Municipality/ Fire Control District	Total Taxable Premiums
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
560	Leesburg	
579	Longwood	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - B**

**FIREFIIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	
831	Riviera Beach	
836	Rockledge	

Code	Municipality/ Fire Control District	Total Taxable Premiums
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

**In addition to completing Schedule XII, you must answer Question B on Page 2.**

**Subtotal from Page 7.....1.**

**Subtotal from Page 8.....2.**

**Total Tax .....3.**

[Line 1 plus Line 2 times 1.85% (.0185).  
Enter here and on Page 1, Line 6] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - A MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
212	Bushnell	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indialantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
<b>Subtotal</b>		





Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - B**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
879	Shalimar	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	

Code	Municipality	Total Taxable Premiums
925	Temple Terrace	
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

**In addition to completing Schedule XIII, you must answer Question B on Page 2.**

Subtotal from Page 9 ..... 1.

Subtotal from Page 10 ..... 2.

Total Tax ..... 3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE XIV RETALIATORY TAX COMPUTATION**

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

**NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.**

\* If zero or less, enter -0-

**SCHEDULE XV NOT USED**

**SCHEDULE XVI SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

\* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

**SCHEDULE XVII PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
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# Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2016

DR-908N  
R. 01/17

Rule 12B-8.003  
Florida Administrative Code  
Effective 01/17

## General Instructions

### Part One

#### Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 800-352-3671.

#### When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

#### Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

#### Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

#### Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 800-352-3671. Please visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor) for more information.

**Important:** Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

#### Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code.)

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

### Signature and Verification

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, **and**
- Preparer tax identification number (PTIN).

### Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), select "Information for Businesses and Employers", then select "Change address or account status."

### To Amend a Return

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

### Declaration of Estimated Tax

Taxpayers are required to make quarterly installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax quarterly installments electronically using the Department's secure website.

### When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

### What are the installment payments based on?

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment. If each installment is 27 percent (.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current year.

### Where to Mail Your Form DR-907 and Payment:

Mail your completed Form DR-907 and payment to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

### Penalty

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent (.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

### Interest

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us").

### Contact Us:

Information, forms and tutorials are available on our website at:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department of Revenue representative,** call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, excluding holidays, at 800-352-3671.

For written replies to **tax questions**, write:

Taxpayer Services MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

**Subscribe to our tax publications** to receive due date reminders or an email:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)

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## Part Two Specific Instructions

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### General Information Questions

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original", "Amended", or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:



- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

**Line 8. Retaliatory Tax**

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation’s Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

**Line 9. Filing Fees**

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

**Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.**

**Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund**

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

**Line 11. Total Tax Due**

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

**Line 12. Installment Payments**

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

**Line 13. Net Tax Due or Overpayment**

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

**Lines 14 and 15. Penalty and Interest**

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see “Contact Us” on Page 2).

**Line 16. Amount Due With This Return**

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Line 17. Amount of Overpayment to be Refunded**

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

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**Computation of Insurance Premium Taxes and Fees  
Line-By-Line Instructions**

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**Line 1. Total Premium Tax Due**

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

**This calculation does not include wet marine and transportation tax.** (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

**Line 2. Credits Against the Tax**

Enter the total credits against the tax from Line 12, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total tax due.

**Line 3. Net Premium Tax Due**

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

**Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties**

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

**Line 5. Wet Marine and Transportation Tax**

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

**Lines 6 and 7. Firefighters’ and Municipal Police Officers’ Retirement Trust Funds**

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters’ Pension Trust Fund and the Municipal Police Officers’ Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

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**Schedule I**  
**Computation of Insurance Premium Tax**

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**Line 1. Property/Casualty/Miscellaneous**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 2. Life**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.

- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums.

- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 3. Accident and Health**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 4. Prepaid Limited Health Service Organizations**

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the "Tax Due" column.

**Line 5. Commercial Self-Insurance Funds**

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 6. Group Self-Insurance Funds**

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 7. Medical Malpractice Self-Insurance**

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 8. Assessable Mutual Insurers**

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 9. Corporation Not-for-Profit Self-Insurance Funds**

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 10. Public Housing Authorities Self-Insurance Funds**

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent (.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 11. Annuity Premiums**

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

**Line 12. Total Premium Tax Due**

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

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**Schedule II**  
**Annuity Consideration Premiums**

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**Line 1. Total Annuity Premiums**

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

**This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.**

**Line 2. Tax Savings Credited to Annuity Holders**

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

**Line 3. Total Annuity Premiums Due**

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

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**Schedule III**  
**Credits Against The Premium Tax**

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**Line 1. Workers' Compensation Administrative Assessment Credit**

Enter the amount from Schedule VI, Line 4.

**Line 2. Firefighters' Pension Trust Fund Credit**

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

**Line 3. Municipal Police Officers' Retirement Trust Fund Credit**

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

**Line 4. Eligible Corporate Income Tax Credit**

Enter the amount from Schedule V, Line 11.

**Line 5. Salary Tax Credit**

Enter the amount from Schedule V, Line 12.

**Line 6. Florida Life and Health Insurance Guaranty Association Credit**

Enter the amount from Schedule VII, Line 1.

**Line 7. Community Contribution Credit**

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

**A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed.** Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

**Line 8. Certified Capital Company (CAPCO) Credit**

Only carried forward amounts can be claimed after 2009. The certified investor shall be allowed to use no more than 10 percent (.10) of the vested premium tax credit, including any carry forward credits, per year. Any CAPCO Credit not used by the certified investor in any single year may be carried forward and applied against the premium tax liabilities of such investor for subsequent calendar years until such carry forward amount is used. **Attach a schedule reconciling all credit carryovers, transfers, and sales. If credit carryovers are used or any part of the credit is transferred, purchased, or sold under the provision of s. 288.99, F.S. (2010), attach a schedule reconciling all transfers, purchases, sales, or carryovers. For transfers, list the company name and FEIN of the certified investor and the transferee(s). For sales, list the company name and FEIN of the certified investor, the purchaser(s), and the seller(s).**

**Line 9. Capital Investment Tax Credit**

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying



project, as defined in s. 220.191(1)(g)1. & 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc. at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g) 3., F.S., may not be claimed against the insurance premium tax.

**Line 10. Credit for Contributions to Nonprofit Scholarship Funding Organizations**

Enter the amount from Schedule V, Line 13.

**Line 11. New Markets Tax Credit**

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

**Line 12. Total Credits**

Enter the total of Lines 1 through 11 on Line 12. The total from Line 12 is then entered on Page 1, Line 2 of the return.

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**Schedule IV  
Computation of Salary Credit**

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**In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.**

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters", "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may

allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4, F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

**Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.**

**Line 1. Total Premium Tax Due**

Enter the total from Schedule I, Line 12.

**Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits**

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

**Line 4. Corporate Income Tax Paid**

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2016. The credit granted for corporate income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ). Company B is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ).

**Line 5. Total (Net Tax)**

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

**Line 6. Eligible Florida Salaries**

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, Florida Administrative Code (F.A.C.).

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

**Line 7. Computation of Credit**

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

**Line 8. Salary Credit (Available)**

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

**Schedule V  
Corporate Income, Salary and SFO Credit Limitation**

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

**Line 1. Total Corporate Income Tax Paid**

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

**Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax**

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

**Line 3. Eligible Net Corporate Income Tax**

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

**Line 4. Salary Credit**

Enter the salary credit computed on Schedule IV, Line 8.

**Line 5. Total Premium Tax Due**

Enter the total premium tax due from Schedule I, Line 12.

**Line 6. Workers' Compensation Administrative Assessment Credit**

Enter the credit computed on Schedule VI, Line 4.

**Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit**

Enter the total excise taxes paid from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

**Line 9. Premium Tax Due After Deductions**

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

**Line 10. Limitation of 65 Percent**

Multiply Line 9 by 65 percent (.65) and enter the result.

**Line 11. Eligible Corporate Income Tax**

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

**Line 12. Salary Tax Credit**

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If

the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

**Line 13. Credit for Contributions to Nonprofit Scholarship Funding Organizations**

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO). Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S. However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus approved carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2016 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11 and 12).

**Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).**

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**Schedule VI**

**Workers' Compensation Administrative Assessment Credit Limitation**

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**Line 1. Premiums Written**

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

**Line 2. Tax Rate of 1.75 Percent**

Multiply the total workers' compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.

**Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund**

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

**3a - d.** Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

**Line 4. Workers' Compensation Administrative Assessment Credit**

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

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**Schedule VII**

**Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit**

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Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity.

**Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit.** Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

**Line 1. Total FLAHIGA Credit**

Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

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**Schedules VIII and IX**

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Not Used

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**Schedule X**

**State Fire Marshal Regulatory Assessment Tax/Surcharge**

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A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

**Total Premiums**

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);



3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the “Total Premiums” column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

**Types of Fire Premiums**

“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

**Lines 1 through 13.**

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

**Note:** When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

**Line 14. Total Taxable Premiums**

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

**Line 15. State Fire Marshal Tax Due**

Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.

**Line 16. Additional Premiums Subject to Surcharge**

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

**Line 17. Total Premiums Subject to Surcharge**

Enter the total premiums from the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

**Line 18. Surcharge Due**

Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

**Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due**

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

**Schedule XI  
Wet Marine and Transportation Tax**

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

**Line 1. Net Premiums**

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

**Line 2. Net Losses Paid**

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

**Line 3. Gross Underwriting Profit**

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

**Line 4. Wet Marine and Transportation Tax**

Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

**Line 5. Corporate Income Tax Credit**

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

**Line 6. Firefighters’ Pension Trust Fund Credit**

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

**Line 7. Municipal Police Officers’ Retirement Trust Fund Credit**

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

**Line 8. Community Contribution Credit**

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the

remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

**Line 9. Net Tax Due**

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

**Note: This amount cannot be less than zero.**

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**Schedules XII and XIII**

**Firefighters' and Municipal Police Officers' Retirement Trust Funds**

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**Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes** as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

**In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.**

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2016. This must include any business being

written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2016 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2015 and 2016 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at <https://pointmatch.state.fl.us>. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- \* The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- \* The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- \* The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

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**Schedule XIV**  
**Retaliatory Tax Computation**

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Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

**Line 1. Net Premium Tax Due**

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter

the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

**Line 2. 80 Percent of Salary Tax Credit Taken**

Per s. 624.5091(1), F.S., 80 percent (.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent (.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent (.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

**Line 3. Total Corporate Income Tax**

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

**Note:** When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2016 calculated by using your Florida business.

**Line 4. Intentionally Left Blank**

**Line 5. Firefighters' Pension Trust Fund**

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 6. Municipal Police Officers' Retirement Trust Fund**

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)**

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.



**Calculation:** Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

**The Formula to Calculate the Property Portions of the FIGA Assessment is:**

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment  
B= Total Insurance Premiums Subject to FIGA Assessment  
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

**Line 8. Fire Marshal Taxes**

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

**Line 9. Annual and Quarterly Statement Filing Fee**

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 10. Annual License Tax and Certificate of Authority**

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 11. Agents' Fees**

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

**Line 12. Other Taxes and Fees**

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Certified Capital Company (CAPCO) Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Credit for Contributions to Nonprofit Scholarship Funding Organizations** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 11, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the certified capital company credit, capital investment tax credit, community contribution tax credit, credit for contributions to nonprofit scholarship-funding organizations and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on line 1.

**Line 13. Workers' Compensation Credit**

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

**Line 14. Total**

Enter the sum of Lines 1 through 13 for both Column A and Column B.

**Line 15. Retaliatory Tax Due**

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. Do not enter if less than -0-.

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**Schedule XV**

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Not Used

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**Schedule XVI  
Insurance Policy Surcharge**

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Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

**The figures used in this schedule are for the entire calendar year and not just the fourth quarter.**

**Line A. Commercial**

For the 2016 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

**Line B. Residential**

For the 2016 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

**Schedule XVII**

**Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund**

Subsection 631.72(3), F. S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

**Line 1. Total Payment Due from FLAHIGA Refund**

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2016. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

**Example .001 Rate**

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X .001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

**Example .05 Rate**

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X .05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

$$\begin{aligned}
 & \$40,000 \text{ (1995 FLAHIGA refund)} \times .001 \times 8 \text{ years} = \$320.00 \\
 & \$30,000 \text{ (1998 FLAHIGA refund)} \times .05 \times 6 \text{ years} = \$9,000.00 \\
 & \text{TOTAL DUE} = \underline{\underline{\$9,320.00}}
 \end{aligned}$$

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.





# 2016 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900  
R. 01/17

Rule 12B – 8.003  
Florida Administrative Code  
Effective 01/17

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at <https://pointmatch.state.fl.us>. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department’s database.

These statutes provide that insurers who exercise due diligence in using the Department’s database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2016 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2015 and 2016 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as “shift of business” or “business transfers” is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their

police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

*(Continued on back)*

## 2016 Additions, Deletions, and Changes to Schedules XII and XIII

Changes			
Code	City/District	County	Type

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
  - Administers the retirement trust funds.
  - Distributes monies to the local taxing jurisdictions.
  - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
  - Administers the database.
  - Produces, distributes, and processes the insurance premium tax forms.
  - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
  - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

## Need Assistance?

Information and forms are available on our website at:

**[www.myflorida.com/dor](http://www.myflorida.com/dor)**

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, excluding holidays, at 800-352-3671.

For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

## Get the Latest Tax Information

Sign up to get email notices automatically when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **[www.myflorida.com/dor](http://www.myflorida.com/dor)**

<b>Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)</b>		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.013, 12C-1.0222, 12C-1.034, and 12C-1.051

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate legislative changes to Rules 12C-1.013, 12C-1.0222, and 12C-1.034, F.A.C., and to forms incorporated in Rule 12C-1.051, F.A.C., which are used by the Department in the administration of the corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 14 of Chapter 2016-220, L.O.F., modified the way “adjusted federal income” is defined and calculated for Florida Corporate Income Tax purposes. Changes to Rule 12C-1.013, F.A.C., provide guidance to taxpayers on how adjusted federal income should now be calculated, particularly with respect to adjustments related to certain depreciation. The changes also remove obsolete provisions related to earlier tax years.

Sections 16 through 19 of Chapter 2016-220, L.O.F., amended provisions in Chapter 220, F.S., to conform the timing of filing returns, making payments, and filing declarations to analogous timing provisions at the federal level. Changes to Rules 12C-1.0222 and 12C-1.034, F.A.C. bring the rules into compliance with the statutory changes.

Changes to Rule 12C-1.051, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax. The changes are necessary for taxpayers to accurately calculate and report their corporate income tax liability.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 21, 2016

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 7, 2016 (Vol. 42, No. 174, pp. 3941-3942), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 21, 2016. No request was received by the Department and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CORPORATE INCOME TAX

RULE NO:    RULE TITLE:

12C-1.013    Adjusted Federal Income Defined

12C-1.0222   Returns; Extensions of Time; Payments of Tentative Tax

12C-1.034    Special Rules Relating to Estimated Tax

12C-1.051    Forms

PURPOSE AND EFFECT: Section 14 of Chapter 2016-220, L.O.F., modified the way “adjusted federal income” is defined and calculated for Florida Corporate Income Tax purposes. The purpose of changes to Rule 12C-1.013, F.A.C., is to provide guidance to taxpayers on how adjusted federal income should now be calculated, particularly with respect to adjustments related to certain depreciation. The changes also remove obsolete provisions related to earlier tax years.

Sections 16 through 19 of Chapter 2016-220, L.O.F., amended provisions in Chapter 220, F.S., to conform the timing of filing returns, making payments, and filing declarations to analogous timing provisions at the federal level. The purpose of the proposed amendments to Rules 12C-1.0222 and 12C-1.034, F.A.C. is to bring the rules into compliance with the statutory changes.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

SUMMARY: The proposed amendments incorporate legislative changes to Rules 12C-1.013,

12C-1.0222, and 12C-1.034, F.A.C., and to forms incorporated in Rule 12C-1.051, F.A.C., which are used by the Department in the administration of the corporate income tax.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.32(2), 220.34(2)(f), 220.34(3), 220.51, 1002.395(13), FS., ~~Section 4, Chapter 2009-18,~~ Section 3, Chapter 2009-192, L.O.F.

LAW IMPLEMENTED 119.071(5), 212.08(5)(p), 213.21, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193,

220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Nall at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.013, 12C-1.0222, 12C-1.034, and 12C-1.051

12C-1.013 Adjusted Federal Income Defined.

(1) through (13) No change.

(14) Adjustments for excess s. 179, I.R.C., expense, special 50 percent bonus depreciation (s. 168(k), I.R.C.), and deferred cancellation of indebtedness income.

(a) Additions Required:

1. For tax years that begin after December 31, 2007, and before January 1, 2015, ~~in 2008 and 2009~~ taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$128,000, except for tax years beginning in 2010, in which case taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$250,000. All amounts in excess of \$128,000 (\$250,000 for tax years beginning in 2010) are required to be added back, including amounts carried over from previous tax years under s. 179(b)(3)(B), I.R.C. The increased overall investment limitation contained in s. 179(b)(2), I.R.C., is the same for Florida as it is for federal income tax purposes.

2. Taxpayers are required to add back the amount of the federal deduction claimed as special 50 percent bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2021 ~~2010~~.



3. For indebtedness acquired after December 31, 2008, and before January 1, 2010, taxpayers are required to add back the gross amount of cancellation of indebtedness income that is deferred under s. 108(i), I.R.C. (relating to business indebtedness discharged by the reacquisition of a debt instrument). The deferral of the deduction for original issue discount in debt for debt exchanges required by s. 108(i)(2), I.R.C., is also required for Florida corporate income tax purposes.

(b) through (c) No change.

(d) A schedule reflecting all of the adjustments made under Section 220.13(1)(e), F.S., must be created and maintained. Taxpayers must also report any additions on Schedule I, Additions and/or Adjustments to Federal Taxable Income, of the Florida Corporate Income/Franchise ~~and/or Emergency Exercise~~ Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) and any subtractions on Schedule II (Subtractions from Federal Taxable Income), of the return for the current tax year. Partnerships filing a Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.) are required to make the adjustments required by Sections 220.13(1)(e)1. and 3., F.S., on Part I (Florida Adjustment to Partnership Income), of the return. The additions and subtractions under Sections 220.13(1)(e)1. and 3., F.S., must be reported in Part I of Form F-1065. Partnerships must report the amount of expenses claimed under s. 179, I.R.C., to their partners, so that their partners can compute the amount under subparagraph (14)(a)1., F.A.C.

(e) No change.

(f) Example: On its calendar-year ~~2009~~ 2014 federal income tax return, Taxpayer claimed \$250,000 in s. 179, I.R.C., expense, of which \$25,000 was a carryover from ~~2006~~ 2011 allowed under s. 179(b)(3)(B), I.R.C. Taxpayer also claimed \$300,000 in special 50 percent bonus depreciation under I.R.C. s. 168(k) and \$50,000 of depreciation under I.R.C. s. 168(b) for assets

placed in service during the ~~2014~~ 2009 calendar year. Taxpayer is required to add back \$122,000 (\$250,000 minus \$128,000) of s. 179, I.R.C., expense and \$300,000 of the special 50 percent bonus depreciation in computing its Florida taxable income. Taxpayer is not required to add back the amount of regular depreciation (non-special 50 percent bonus depreciation) it claimed under s. 168(b), I.R.C., on its ~~2014~~ 2009 federal income tax return. On its ~~2014~~ 2009 Florida corporate income tax return, the taxpayer may also claim subtractions for one-seventh of the amount of special 50 percent bonus depreciation required to be added back (\$300,000 divided by seven equals \$42,857.14) and one-seventh of the amount of s. 179, I.R.C., expense required to be added back (\$122,000 divided by seven equals \$17,428.57). In each of the subsequent six tax years, the Taxpayer may subtract \$42,857.14 and \$17,428.57. At the end of these years, the subtractions should equal the amount(s) required to be added back. If Taxpayer disposes of the property, the gain or loss is the same for Florida as it is for federal income tax purposes. Any differences resulting from additions to Florida income are recovered solely through the subtraction process, even though the underlying property may be disposed of or fully depreciated.

(g) through (h) No change.

~~(i) Amended returns and Sections 220.13(1)(a)14. and 15., F.S. The original law (Chapter 2009-18, L.O.F.), which created Section 220.13(1)(e), F.S., repealed Sections 220.13(1)(a)14. and 15., F.S., and made these changes retroactive to January 1, 2008. Taxpayers that filed their Florida corporate income tax returns and reported additions to tax for special 50 percent bonus depreciation and s. 179, I.R.C., expense under Sections 220.13(1)(a)14. and 15., F.S., or pursuant to Emergency Rule 12CER08-31, F.A.C., are required to amend their Florida corporate income tax return(s) to conform to the new law, Chapter 2009-18, L.O.F. To the extent that any tax is~~

~~due and paid on a 2007 or 2008 amended return(s) as a result of the differences between the additions and subtractions required by Sections 220.13(1)(a)14. and 15., F.S., and the adjustments required by Section 220.13(1)(e), F.S., additional interest or penalty will be compromised or waived. The provisions of this rule do not relieve a taxpayer of its obligation to file a Florida corporate income tax return and report the adjustments required by Section 220.13(1)(e), F.S.~~

~~(i)(j)~~ The subtractions allowed by Section 220.13(1)(e), F.S., are the means by which the additions required by Section 220.13(1)(e), F.S., are reconciled and recovered. If a taxpayer does not claim a deduction for special 50 percent bonus depreciation, does not claim a deduction for s. 179, I.R.C., expense in excess of \$128,000 (\$250,000 for tax years beginning in 2010), or does not elect to defer cancellation of indebtedness income pursuant to s. 108(i), I.R.C., on the related federal income tax return(s), no add back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back special 50 percent bonus depreciation, or did not add back excess s. 179, I.R.C., expense, or deferred cancellation of indebtedness income because, for example, it was not subject to the Florida corporate income tax in that year, no subtraction is allowed for Florida corporate income tax purposes.

~~(j)(k)~~ Bonus depreciation claimed for assets placed in service prior to January 1, 2008, is not required to be added back under Section 220.13(1)(e), F.S. Section s. 179, I.R.C., expense claimed in tax years beginning before January 1, 2008, is not required to be added back. No subtraction is allowed for special 50 percent bonus depreciation, s. 179, I.R.C., expense, or deferred cancellation of indebtedness income unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

(15) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., ~~Section 4, Chapter 2009-18~~, Section 3, Chapter 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, 6-28-10, 7-20-11,\_\_\_\_\_.

12C-1.0222 Returns; Extensions of Time; Payments of Tentative Tax.

(1) No change.

(2) Requests for Extensions of Time to File Return.

(a)1. For taxpayers with a taxable year ending December 31, an An extension of the due date of any required Florida corporate income/franchise tax return will be effective until five (5) 15 days after the expiration of the federal extension or until six (6) months after the original due date of the return, whichever occurs earlier. For taxpayers with a taxable year ending June 30, an extension will be effective until seven (7) months after the original due date of the return. For taxable year ends other than December 31 and June 30, an extension will be effective until six (6) months after the original due date of the return. The aggregate amount of time of extensions for a return cannot exceed 6 months.

2. An extension of the due date of any required Florida partnership information return will be effective until six (6) months after the original due date of the return.

3. If an automatic extension is not permitted because a federal extension has not been requested or is not allowed, the application for extension of time to file a return must contain sufficient facts to establish good cause why the return cannot be filed on or before the original due date. An extension of time for filing a return does not operate as an extension of time for

payment of the tax or any part thereof.

(b) A corporation or a partnership that has been granted an automatic extension of time for filing its federal ~~corporate~~ income tax return or its federal partnership return by the Internal Revenue Service, or that establishes good cause, will be granted an extension of time to file its Florida corporate income/franchise tax return or its Florida partnership information return when the following requirements are met:

1. Form F-7004, Florida Tentative Income/~~Franchise and Emergency Excise~~ Tax Return and Application for Extension of Time to File Return (incorporated by reference in Rule 12C-1.051, F.A.C.), signed by a person duly authorized by the taxpayer to sign a request for extension, is filed with the Department on or before the due date prescribed for filing the return. See Rule 12C-1.0221, F.A.C., for persons authorized to request an extension of time to file. For affiliated groups, the parent company qualified to file a Florida consolidated income tax return must file Form F-7004. An extension granted to the parent company of an affiliated group applies to the parent company's consolidated return. If any corporate partner requires an extension of time to file its separate Florida corporate income/franchise tax return, a separate Form F-7004 must be filed by the corporate partner with the Department.

2. The amount estimated to be the balance of its proper tax due for the taxable year after giving effect to payments and credits on its declaration of estimated income tax is paid to the Department.

(3) Extended Return Due Dates.

(a) No change.

(b) ~~An extension of the due date of any required return is effective until 15 days after the expiration of the Federal extension, or until six (6) months after the due date prescribed by law,~~

~~whichever occurs first.~~ The aggregate amount of time of extensions for a return cannot exceed six (6) months, unless the exceptions specified in paragraph (2)(a) of this rule apply. No further extensions are allowed.

1. ~~The automatic Federal extension period for a federal corporate income tax return is six (6) months.~~ For a corporation whose taxable fiscal year ends December 31, a required Florida corporate income/franchise tax return is due May 1 ~~April 1~~ of the following year. When a taxpayer is granted an extension of time to file its federal ~~Federal corporate~~ income tax return, the extended due date for the federal ~~Federal~~ return is September 15. When the requirements of this rule are met, and the corporation is granted an extension of time to file its Florida corporate income/franchise tax return, the extended due date for the Florida return is October 1.

2. ~~The automatic federal extension of time to file a Federal partnership return is five (5) months.~~ When a taxpayer is granted an extension of time to file its Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.), the due date is 15 days after the Federal return due date. A ~~For example,~~ a partnership whose taxable fiscal year ends on December 31, will be granted an extension of time from April 1 ~~May 1~~ to October 1 to file its Florida partnership information return when all the requirements for an extension of the due date of a return provided in this rule are met.

(c) No change.

Rulemaking Authority 213.06(1), 220.32(2), 220.51 FS. Law Implemented 220.222, 220.32, 220.801 FS. History—New 10-20-73, Amended 10-8-74, 4-21-75, 3-5-80, 12-18-83, Formerly 12C-1.222, Amended 12-21-88, 12-19-89, 4-8-92, 3-18-96, 3-13-00, 3-15-04, 9-1-09, \_\_\_\_\_.

12C-1.034 Special Rules Relating to Estimated Tax.

(1) Definition.

(a) Section 220.24(1), F.S., defines “estimated tax” as the amount which the taxpayer estimates to be ~~his tax under the Florida~~ corporate income/franchise tax due ~~Income Tax Code~~ for the taxable year. ~~Section 221.04(1), F.S., provides for the making of estimated tax payments for emergency excise tax due under Chapter 221, F.S. in compliance with the rules for Chapter 220, F.S.~~

(b) “Estimated tax<sub>2</sub>”; for the purposes of this rule, is the estimate of net corporate income/franchise ~~and emergency excise tax due~~ after credits.

(c) Estimated tax payments are prepayments of tax and are not tax paid, since Section 220.34(1), F.S., provides that amounts paid as estimated tax are deemed assessed on the taxpayer’s original due date for filing the corporate income/franchise tax return.

(2)(a) ~~Section 220.24, F.S., requires a declaration of estimated tax if the amount payable as estimated tax can reasonably be expected to be more than \$2,500. Section 220.241, F.S., sets the due date for filing the Declaration of Estimated Tax.~~

~~(b)~~ For tax years that begin before January 1, 2017, a declaration of estimated tax must be filed ~~Generally, the taxpayer is required to file the Declaration of Estimated Tax on or before the first day of the fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.~~

(b)1. Except for taxpayers with a June 30 taxable year end, a declaration of estimated tax for tax years beginning on or after January 1, 2017, must be filed ~~Generally, the taxpayer is required to file the Declaration of Estimated Tax on or before the first day of the sixth fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to~~

owe more than \$2,500 in tax for the taxable year.

2. Taxpayers with a June 30 taxable year end must file a declaration of estimated tax before the first day of the fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.

(3) Reasonably Expect.

(a)1. The phrase “reasonably expect” implies a forecast of tax owed. The estimated tax is ~~should be~~ based upon the amount of Florida net income which the taxpayer can reasonably expect ~~be expected~~ to receive or accrue ~~and the amount of depreciation on assets placed in service between January 1, 1981 and December 31, 1986, that will be deducted for Federal tax purposes,~~ based on the facts and circumstances existing at the time prescribed for filing the declaration, as well as those reasonably anticipated for the taxable year.

2. The phrase “reasonably expect” does not imply that a taxpayer can wait until more than \$2,500 of tax is actually due on income already earned.

3. A business is ~~may be~~ required to make a declaration of estimated tax by the date specified in subsection (2) 1st day of the 5th month, even though income may not actually be earned until later in the taxable year. For example, a seasonal business that can reasonably expect before the first 1st day of the fourth 4th month of a taxable year beginning on or after January 1, 2017, to owe more than \$2,500 for the taxable year will be required to make a declaration of estimated tax before ~~on~~ the first day of the sixth fifth month of the taxable year (before the first day of the fifth month of the taxable year for a taxpayer with a June 30 taxable year end). Therefore, a Christmas shop with that has a taxable year ending January 31, 2018, will be expected to make a declaration before July by June 1, 2017 (the first day of the sixth fifth month following the end of the taxable year) if the corporation reasonably expects to owe more than \$2,500 in tax for the



tax year. It does not matter whether the corporation is making sales by that date or not.

(b) In determining whether a corporation that existed for a full 12 months during the prior year can reasonably expect ~~the estimated tax to owe~~ be more than \$2,500 in tax, the Department will consider ~~is authorized to take into account~~ the taxpayer's past payment history and circumstances.

(c) ~~If~~ When the tax due for the corporation's prior taxable year exceeded \$2,500, ~~as provided by Section 220.34(2)(d)1., F.S., there is~~ will be a presumption that the taxpayer can ~~could~~ reasonably expect to owe more than \$2,500 in the current taxable year ~~estimated tax~~. ~~However, a taxpayer may rebut this presumption.~~

(d) In considering a factual determination of a specific taxpayer, the Department will ~~is~~ ~~authorized to~~ consider the following factors:

1. General economic conditions;
2. Economic conditions of a specific industry;
3. Cause and timing of taxable income.

(e) There is no ~~automatic~~ first year exception from filing the declaration by the date specified in subsection (2) ~~first day of the fifth month of the taxable year~~ and making payments of estimated tax in accordance with the time limitations set by Section 220.33(1), F.S.

(4) The Department of Revenue combines the declaration of estimated tax ~~Declaration of Estimated Tax~~ and the payment of the first installment into the Declaration/Installment of Florida Estimated Income/Franchise Tax ~~one form, the (Form F-1120ES, incorporated by reference in Rule 12C-1.051, F.A.C.)~~.

(5)(a) When the due date of the declaration of estimated tax is before the first day of the sixth ~~fifth~~ month (before the first day of the fifth month for taxpayers with a June 30 taxable year end),

there must be four equal installments.

(b) Estimated tax payments are then due before the first 1st day of the sixth 5th month (before the first day of the fifth month for taxpayers with a June 30 taxable year end) ~~(the same date as the declaration is due)~~, before the first 1st day of the seventh 7th month, before the first 1st day of the tenth 10th month, and before the first 1st day of the next taxable year. For calendar year taxpayers, estimated tax payments are due May 31, June 30, September 30, and December 31 ~~May 1, July 1, October 1 and January 1 of the following tax year.~~

(6) No change.

(7) Amended declarations.

~~(a) A declaration of estimated tax is based upon a reasonable projection of tax liability. A declaration must~~ Amended declarations may be adjusted when made in any case in which the taxpayer determines finds that circumstances have developed that which will materially change the amount of estimated tax reported in the previous declaration. The remaining estimated tax payments must be increased or decreased to reflect the adjusted projected income.

~~(b) An amended declaration may be filed during any interval between installment dates prescribed for the taxable year. However, no amended declaration may be filed until after the installment date on or before which the original declaration was filed and only one amended declaration may be filed during each interval between installment dates.~~

~~(c) An amended declaration may be made on Form F-1120ES marked "Amended" for any installment.~~

~~(d) If an amended declaration is filed, Section 220.33(6), F.S., provides that the remaining payments should also be increased or decreased.~~

~~(e) There is no provision in the Florida Statutes for an automatic waiver of penalty for~~

~~underpayment of estimated tax when an amended declaration is filed.~~

(8) Overpayments of Estimated Tax.

(a)1. A taxpayer ~~must make~~ may an irrevocable election ~~irrevocably elect~~ on its annual Florida corporate income/franchise tax return to designate ~~that~~ an overpayment as an ~~of~~ estimated tax be applied to the next year's estimated tax payment ~~payments~~ for the subsequent taxable year or an amount to ~~that the overpayment~~ be refunded.

2. The decision to apply an overpayment to the subsequent ~~next~~ year's estimated tax payments may not be changed to request a refund.

3.a. If a taxpayer files an amended return for a tax year that reports ~~reflects~~ an overpayment of tax, the taxpayer may elect to use the overpayment as a credit against estimated tax for a subsequent ~~the next~~ taxable year or may request a refund of the overpayment. The overpayment of tax may not be credited against estimated tax payments for a closed taxable year ~~that is closed~~.

b. Example: A a calendar year taxpayer in 2016 ~~1993~~ amends the 2013 ~~1990~~ Florida corporate income/franchise tax return pursuant to a federal ~~Federal~~ adjustment that impacted Florida ~~to Federal~~ taxable income. The result of the amendment is that the taxpayer has overpaid the tax due for 2013 ~~1990~~. The overpayment may be refunded or credited to the 2016 ~~1993~~ estimated tax payments. The overpayment may not be credited to estimated tax payments for the 2014 ~~1991~~ or 2015 ~~1992~~ taxable year.

(b) In the case of an overpayment for a taxable year for which a Florida corporate income/franchise ~~and emergency excise~~ tax return has been filed, the properly executed return constitutes ~~shall constitute~~ a claim for refund or credit ~~within the meaning of Sections 220.723 and 220.34(4), F.S.~~

(c)1. If a taxpayer requests that an overpayment be applied to estimated tax for the

succeeding tax year, the application will be to the first estimated tax payment of the next tax year, even if the return ~~is~~ ~~was~~ filed after the due date for the first payment.

2. Example: A a calendar year taxpayer requested an extension of the filing date for the 2016 Florida corporate income/franchise ~~1991~~ tax return from May 1, 2017, ~~April 1, 1992~~ until October 1, 2017 ~~1992~~. The first payment of estimated tax for the succeeding tax year is due May 30, 2017 ~~May 1, 1992~~. The 2016 annual return is filed on September 29, 2017 ~~September 30, 1992~~. If the taxpayer requested that the overpayment of estimated tax be applied to the next tax year, the overpayment ~~is~~ ~~would have been~~ applied effective May 30, 2017 ~~May 1, 1992~~.

(d) The Department will not pay interest on an overpayment that a taxpayer has elected to apply as an estimated payment to a subsequent taxable year. ~~If the taxpayer elects to have all or part of the overpayment shown by its return applied to its estimated income tax for its succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.~~

(e) There are no provisions within the Florida Statutes for a “quick refund” if the estimated tax is overpaid. A ~~The~~ taxpayer may not claim a refund of estimated tax paid until the Florida corporate income/franchise tax return is filed for that tax year.

(9) Underpayment of estimated tax.

(a) No change.

(b)1. No penalty or interest will be imposed for any underpayment of any installment of estimated tax if, on or before the date prescribed for payment of the installment, the total amount of all payments of estimated tax made equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of the following amounts:

a. An amount equal to a tax computed at the rates applicable to the taxable year but otherwise

on the basis of the facts shown on the return for the preceding taxable year and the law applicable to the preceding year, provided that the preceding taxable year was a year of 12 months and a return was filed for such year; or,

b. An amount equal to 90 percent of the tax finally due for the taxable year.

c.(I) ~~A contribution~~ Contributions to an eligible nonprofit scholarship-funding organization (SFO) organizations (SFOs) made on or after July 1, 2014, for a corporate income tax credit pursuant to Section 220.1875, F.S., reduces ~~reduce~~ the amount required to meet the prior year exception referenced in sub-subparagraph a. The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C.

(II) Example: A calendar year taxpayer remitted four estimated payments of \$16,000 each on May 31, 2017 ~~April 30, 2014~~; June 30, 2017 ~~2014~~; September 30, 2017 ~~2014~~; and December 31, 2017 ~~2014~~. The taxpayer also made a \$15,000 contribution to an SFO and was issued a certificate of contribution on July 20, 2017 ~~July 15, 2014~~, which generated a tax credit for the taxpayer. For the prior tax year ending December 31, 2016 ~~2013~~, corporate income tax of \$80,000 was due. Taxpayer's prior year exception computation is as follows:

	(1st) <u>5/31/2017</u> <del>4/30/2014</del>	(2nd) <u>6/30/2017</u> <del>6/30/2014</del>	(3rd) <u>9/30/2017</u> <del>9/30/2014</del>	(4th) <u>12/31/2017</u> <del>12/31/2014</del>
Due dates of installments				
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	16,000.00	32,000.00	48,000.00	64,000.00
(a) Prior year exception: Tax on prior year's income using current year's rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made <del>on or after</del> <u>July 1, 2014,</u> to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution	0.00	0.00	15,000.00	15,000.00

must be issued on or before installment due date.				
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	20,000.00	40,000.00	45,000.00	65,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	No	No	Yes	No

Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the third installment.

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on May 31, 2017 ~~April 30, 2015~~; June 30, 2017 ~~2015~~; September 30, 2017 ~~2015~~; and December 31, 2017 ~~2015~~. The taxpayer also made four \$10,000 contributions to an SFO and was issued certificates of contribution on May 31, 2017 ~~April 30, 2015~~; June 30, 2017 ~~2015~~; September 30, 2017 ~~2015~~; and December 31, 2017 ~~2015~~. For the prior tax year ending December 31, 2016 ~~2014~~, corporate income tax of \$80,000 was due. Taxpayer's prior year exception computation is as follows:

	(1st) <u>5/31/2017</u> <del>4/30/2015</del>	(2nd) <u>6/30/2017</u> <del>6/30/2015</del>	(3rd) <u>9/30/2017</u> <del>9/30/2015</del>	(4th) <u>12/31/2017</u> <del>12/31/2015</del>
Due dates of installments				
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	10,000.00	20,000.00	30,000.00	40,000.00
(a) Prior year exception: Tax on prior year's income using current year's rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made <del>on or after</del> <u>July 1, 2014</u> , to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	10,000.00	20,000.00	30,000.00	40,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per	10,000.00	20,000.00	30,000.00	40,000.00

Section 1002.395(5)(f), F.S., equals (a) less (b)				
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	Yes

Taxpayer has met the prior year exception for all four installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the four installments.

2.a. A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short periods are due to a change in accounting period.

b.(I) The taxpayer may not use a total of the tax liability for 2 or more short periods to qualify for a prior year exception, except where the short periods are due to a change in accounting period. The prior year exception is denied even where there is continuity of business. If a short period return is required for federal, and, ~~therefore,~~ Florida purposes, ~~then for the next tax year,~~ the taxpayer is denied the use of the prior year exception for the subsequent tax year.

(II) Example: Corporation C was part of affiliated group ABC, which filed a federal consolidated income tax return for the ~~2014 1994~~ and ~~2015 1992~~ tax years. For Florida corporate income/franchise tax purposes, Corporation C has always filed a separate return. On June 1, ~~2015 1992~~, the stock of Corporation C was bought by Corporation X. Corporation C has two taxable years for ~~2015 1992~~ for federal income tax purposes, and, therefore, for Florida corporate income/franchise tax purposes even though it has always filed a separate Florida corporate income/franchise tax return. ~~For the~~ The first taxable year within ~~2015 1992~~ (January 1 through May 31, ~~2015 1992~~), Corporation C ~~may~~ could base estimated tax payments on a prior year exception (January 1, ~~2014 1994~~ through December 31, ~~2014 1994~~). Corporation C may not ~~cannot~~ use the prior year exception for the second taxable year within ~~2015 1992~~ (June 1, ~~2015~~

~~1992~~ through December 31, 2015 ~~1992~~). Furthermore, Corporation C cannot use a prior year exception for the 2016 ~~1993~~ tax year.

3. See subsection (12) of this rule concerning special rules for estimated tax payments required in short years.

(c) No change.

(d)1. ~~Paragraphs (a) and (b) of this subsection contain references to the “tax shown on the return,” the “tax for such year,” the “tax finally due for the taxable year,” etc. The term “tax” when used in such references means the tax imposed by Chapter ~~Chapter~~s 220 and 221, F.S., minus amounts properly credited against such tax for the taxable year. Payments of estimated tax and payments of tentative tax are not “amounts properly credited.” for this purpose.~~

2. ~~For~~ ~~Therefore,~~ for taxpayers subject to tax under Chapter 220, Part II, F.S., ~~and tax under Chapter 221, F.S.;~~ “tax” means the tax imposed by Section 220.11, F.S., minus the allowable credits in the order specified in Section 220.02(8) ~~220.02(10)~~, F.S., ~~plus the emergency excise tax imposed by Section 221.01, F.S.~~ For banks and savings associations subject to the franchise tax under Chapter 220, Part VII, F.S., ~~and tax under Chapter 221, F.S.;~~ “tax” means the tax imposed by Section 220.63, F.S., minus the allowable credits in the order specified in Section 220.02(8) ~~220.02(10)~~, F.S., ~~plus the emergency excise tax imposed by Section 221.01, F.S.~~

3. ~~The~~ ~~For returns filed under this code,~~ the computations under paragraphs (a) and (b) of this subsection ~~are shall be~~ based on the return as filed, except where the amount finally determined to be due is less than the amount shown on the return. If no return was filed, the computation is ~~under paragraphs (a) and (b) of this subsection shall be~~ based on the appropriate tax liability and credit allowable under Chapter ~~Chapter~~s 220 and 221, F.S.

4. Example: Taxpayer A, who is subject to tax under Part II of Chapter 220, ~~Part II,~~ F.S.,



filed on Form F-1120. The return shows “Total Income/Franchise ~~and Emergency Excise Tax~~ Due” of \$5,000, “Estimated Tax Payments” of \$500, and a “Total amount due or overpayment” of \$4,500. For the purposes of paragraphs (a) and (b) of this subsection, the “tax” shown on the return or finally due for such year is the “Total Income/Franchise ~~and Emergency Excise Tax~~ Due” on the return or \$5,000. The estimated tax payments are not amounts properly credited against ~~the tax in the definition of~~ “tax” for this purpose.

(e) No estimated tax penalty ~~is~~ will be due when if the taxpayer filed a return for the preceding year showing a tax liability in an amount of \$2,500 or less.

(f) No change.

(g) Period of underpayment.

1. For taxpayers with a June 30 taxable year end, the ~~The~~ computation of interest and penalty for underpayment of any installment of estimated tax begins on the day following the date such installment is required to be paid and ends on the first day of the fourth month following the close of the taxable year, or the date such underpayment is paid, whichever is earlier. For all other taxpayers, the computation of interest and penalty for underpayment of any installment of estimated tax ends on the first day of the fifth month following the close of the taxable year, or the date such underpayment is paid, whichever is earlier.

2.a. No change.

b.(I) If a payment is made between installment dates, it will be applied to the earliest installment due, to the extent of any deficiency in payments. However, penalty and interest will apply from the original due date of the installment until the date paid.

(II) Example: A calendar year taxpayer made payments on May 31, July 25, September 30, and December 31 ~~May 1, July 25, October 1 and January 1 of the next calendar year.~~ The July 25

payment was due June 30 ~~July 1~~. Therefore, interest and penalty will apply for the period July 1 ~~July 2~~ through July 25.

(III) The prior year exception to penalty only applies to requirements for timely made payments. If payments are not timely, the estimated penalty will be calculated based on the minimum installment due for 90 percent of the tax.

(h) through (i) No change.

~~(j) Interest and penalty on underpayment of estimated tax can be compromised per Section 213.21, F.S.~~

(10) Controlled/Affiliated groups. Consolidated return not filed in prior year.

(a) The manner in which the members of a controlled group of corporations (as defined in s. 1563, I.R.C., ~~which is incorporated by reference in Rule 12C-1.0511, F.A.C.~~) allocate the \$5,000 exemption allowed under Section 220.14, F.S., among members for purposes of filing the annual Florida corporate income/franchise tax return ~~is shall be~~ binding upon all the members with respect to the estimated tax, including whether a declaration is required and the computation of penalties and interest on underpayments.

(b)1. If an affiliated group is not required to file a consolidated declaration of estimated tax for a taxable year because the parent corporation has not elected to file a Florida consolidated tax return pursuant to Section 220.131, F.S., then each member shall be treated as a separate taxpayer for purposes of Sections 220.24 and 220.33, F.S. That is, ~~if a consolidated return was not filed in a prior year,~~ each member of the affiliated group will be required to file separate declarations of estimated tax and make separate payments of estimated tax.

2. If the members of a group are treated as separate taxpayers for the taxable year under subparagraph (b)1., then each member is entitled to a separate \$2,500 estimated tax threshold for

purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year, ~~unless the group files a consolidated return for such year.~~

~~(c)1.3.~~ If an affiliated group files a Florida consolidated tax return is filed for the taxable such year, the amounts amount of any estimated tax payments made by the individual group members for such year prior to the filing of the consolidated return are shall be credited against the tax liability of the group.

~~2.4.~~ The If the group files a consolidated return for such year, the amount of the installment required to be paid is equal to 90 percent of the tax shown on the return for the taxable year (see for Section 220.34(2)(b)1., F.S.). The “tax shown on the return” is shall be the tax shown on the Florida consolidated tax return.

3. The exception provided by Section 220.34(2)(d)1., F.S., will not apply in the year an affiliated a group first files a Florida consolidated tax return.

(11) Affiliated group. Consolidated tax return filed in prior year.

~~(a)1.~~ General Rule. After an affiliated group files a Florida consolidated tax return, it must file its declaration of estimated tax on a consolidated basis for each subsequent taxable year until such time as the affiliated group is granted permission to file separate Florida tax returns are properly filed under Section 220.131, F.S. Until such time, the group is shall be treated as a single taxpayer for purposes of making a declaration of estimated tax and making payments of estimated tax.

2. If an affiliated group files a Florida consolidated tax return for the taxable year, it is limited to a single \$2,500 estimated tax threshold for the purposes of determining requirements for filing a declaration of estimated tax. For purposes of determining an amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown

on the return for, and the law applicable to the preceding taxable year (see Section 220.34(2)(d)1., F.S.), the “facts shown on the return” are the facts shown on the Florida consolidated tax return for the preceding year.

(b)1. If, after filing Florida consolidated tax returns, the affiliated group is granted permission to file separate Florida tax returns under Section 220.131, F.S., are filed by the members for a taxable year the amount of any estimated tax payments made with respect to a consolidated declaration of estimated tax for such year will shall be credited against the separate tax liabilities of the members in the any manner designated on a statement from by the common parent which is satisfactory to the Executive Director or the Executive Director’s designee. This A statement must shall be attached to the Florida corporate income/franchise tax returns of each member of the affiliated group, consolidated declaration of estimated tax setting forth the name, address, and federal employee identification number of each member, and the amount of estimated tax payment that will be allocated to each member.

2. Each member of the group is entitled to a separate \$2,500 estimated tax threshold for purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year. For purposes of Section 220.34(2)(b)2., F.S., the “amount, if any, of the installment paid” by any member is an amount apportioned to such member in any manner designated by the common parent. The exception provided by Section 220.34(2)(d)1., F.S., will not apply to an affiliated group filing separate Florida tax returns in a year immediately following a year in which a Florida consolidated tax return was filed.

(c) If a group is required to file a consolidated declaration of estimated tax for the taxable year, then:

1. If such group files a consolidated return for the taxable year, it shall be limited to a single

~~\$2,500 estimated tax threshold for the purposes of determining requirements for filing a declaration of estimated tax. For purposes of determining an amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown on the return for, and the law applicable to the preceding taxable year (for Section 220.34(2)(d)1., F.S.), the “facts shown on the return” shall be the facts shown on the consolidated return for the preceding year.~~

~~2. If such group does not file a consolidated return for the taxable year, each member of the group shall be entitled to a separate \$2,500 estimated tax threshold for purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year. For purposes of Section 220.34(2)(b)2., F.S., the “amount, if any of the installment paid” by any member shall be an amount apportioned to such member in any manner designated by the common parent. The exception provided by Section 220.34(2)(d)1., F.S., will not apply to a group filing separate returns in a year immediately following a year in which a consolidated return was filed.~~

(12) Short taxable years.

(a) No change.

(b)1. In the case of a corporation that is required to file a declaration of estimated tax for a short taxable year, the corporation must ~~shall~~ file the declaration of estimated tax and make payments of estimated tax in accordance with the time periods prescribed in subsections (5) and (6) of this rule.

2. However, the declaration must ~~shall~~ be filed ~~on or~~ before the first day of the next taxable year if the taxpayer can reasonably expect to owe more than \$2,500 in estimated tax before the first day of such last month and the date specified in subsections (5) and (6) as applicable is not

within the short taxable year.

3. Any estimated tax payable in installments which is not paid before the first day of the next taxable year, whether or not the date otherwise specified in Section 220.33, F.S., for payment has arrived, ~~must shall~~ be paid on the first day of the first month succeeding the last month of the short taxable year.

(c) The application of the provisions of paragraphs (a) and (b) ~~is may be~~ illustrated by the following examples:

1. Example (1): A taxpayer filing on a calendar year basis that changes to a fiscal year beginning September 1, ~~2017 1993~~, will have a short taxable year beginning January 1, ~~2017 1993~~ and ending August 31, ~~2017 1993~~. If the corporation can reasonably expect to owe more than \$2,500 in estimated tax before April 1, ~~2017 1993~~, the first day of the fourth ~~4th~~ month of the taxable year, the declaration of estimated tax must be filed ~~on or~~ before June ~~May~~ 1, ~~2017 1993~~ (the first day of the sixth ~~6th 5th~~ month).

2. Example (2): If, in the first example, the taxpayer could not reasonably expect to owe more than \$2,500 in estimated tax until July 1, ~~2017 1993~~, then the requirements of Section 220.24, F.S., were met before the first day of the last month of the short taxable year, and a declaration of estimated tax is required to be filed ~~on or~~ before September 1, ~~2017 1993~~, for the short taxable year. However, if the taxpayer does not reasonably expect to owe more than \$2,500 in tax until August 1, ~~2017 1993~~, then the requirements of Section 220.24, F.S., were not met before the first day of the last month of the short taxable year, and no declaration of estimated tax is required to be filed for the short taxable year.

3. Example (3): The taxable year for a corporation that has elected to be a calendar year taxpayer began June 1, ~~2017 1993~~. The taxable year is, therefore, June 1, ~~2017 1993~~ through

December 31, ~~2017~~ 1993. The taxpayer can reasonably expect by August 31, ~~2017~~ 1993 (before the ~~first~~ 1st day of the ~~fourth~~ 4th month of the taxable year) to owe \$10,000 in tax. The declaration of estimated tax must be filed ~~before~~ by November 1 ~~October 1~~ (the ~~first~~ 1st day of the ~~sixth~~ ~~6th~~ 5th month of the taxable year). Payments of estimated tax would be due October 31, November 30, and December 31 ~~October 1~~, ~~December 1~~ (the 1st day of the 7th month), and January 1 (the 1st day of the succeeding taxable year). The taxpayer must pay at least 90 percent of the tax finally determined to be due. The tax finally determined to be due was \$10,000; therefore, the taxpayer must pay at least \$9,000 in estimated tax to avoid being underpaid. The provisions of Section 220.33, F.S., provide for four equal installments if the declaration is required to be filed ~~on or~~ before the ~~first~~ 1st day of the ~~sixth~~ ~~6th~~ 5th month of the taxable year. The taxpayer will not be underpaid if the payments due October 31 and November 30 ~~October 1~~ and ~~December 1~~ are each at least \$3,000 (one-third of \$9,000). The payment made on December 31 ~~January 1~~ must be the remaining balance of \$3,000.

(d)1. In cases where the short taxable year results from a change of annual accounting period, for the purpose of determining whether the anticipated income for a short taxable year will result in an estimated tax liability requiring the filing of a declaration, the estimated tax liability is computed in part by subtracting a prorated exemption from the anticipated income such income shall be placed on an annual basis by multiplying such income by 12 and dividing the result by the number of months in the short period. The prorated exemption is computed by multiplying the exemption allowed under Section 220.14, F.S., by a fraction, the numerator of which is the number of days in the short taxable year, and the denominator of which is 365. If the tax computed on such annual income exceeds \$2,500, the estimated tax shall be the same part of the excess so computed as the number of months in the short period is of 12 months.

2. For example, a taxpayer ~~that~~ ~~which~~ changes from a calendar year basis to a fiscal year basis beginning October 1, ~~2017~~ ~~1988~~, will have a short taxable year beginning January 1, ~~2017~~ ~~1988~~, and ending September 30, ~~2017~~ ~~1988~~. If on or before August 31, ~~2017~~ ~~1988~~, the taxpayer anticipates that it will have income of ~~\$87,750~~ ~~\$54,000~~ for the 9-month taxable year, the estimated tax is computed as follows:

Anticipated income for 9 months	<del>\$87,750.00</del> <del>\$54,000.00</del>
<u>Less prorated exemption (\$50,000 x 273/365)</u>	<u>- 37,397.00</u>
<u>Florida net income</u> <del>Annual income</del> <del>(54,000 x 12/9)</del>	<u>\$50,353.00</u> <del>72,000.00</del>
<del>Tax liability on \$72,000</del>	
<del>(((\$72,000 — 5,000) x 5.5 percent)</del>	<del>3,685.00</del>
Estimated tax for 9-month period	
<u>(\$50,353 x 5.5 percent)</u> <del>(\$3,685 x 9/12)</del>	<u>\$2,769.42</u> <del>\$2,763.75</del>

Since the tax liability on the annual income is in excess of \$2,500, a declaration is required to be filed, reporting an estimated tax of \$2,769.42 ~~\$2,763.75~~ for the 9-month taxable period. This paragraph does not apply in any case where the short taxable year does not result from a change in the taxpayer's annual accounting period.

(e) If the taxable year for which an underpayment of estimated tax exists is a short taxable year due to a change in annual accounting periods, in determining the tax based on the current year rates but otherwise on the basis of the facts shown on the return for the preceding taxable year and the law applicable to the preceding year for purposes of Section 220.34(2)(d)1., F.S., the tax will be reduced by multiplying it by the number of months in the short taxable year and dividing the resulting amount by 12. The application of the exception provided in Section 220.34(2)(d)2., F.S., shall be determined as if the estimated tax were 90 percent of the tax finally



due for the short taxable year.

(f) Where a declaration of estimated tax has been filed for a short taxable year, an amended declaration may be filed during any interval between installment dates. ~~The~~ ~~However,~~ ~~no~~ amended declaration ~~for a short taxable year~~ may not be filed until after the installment date on or before which the original declaration ~~is~~ ~~was~~ filed ~~and only one amended declaration may be filed during each interval between installment dates.~~ For purposes of this paragraph, the term “installment date” includes the last ~~first~~ day of the ~~next~~ taxable year if such last ~~first~~ day does not fall on a prescribed installment date.

(13) Miscellaneous provisions.

(a) No change.

(b) A taxpayer may use the prior year exception, even if the corporation had a net operating loss the prior year, only when provided the prior year was a full 12-~~month~~ ~~months~~ tax year.

(c) When an “S” Corporation changes its status to a “C” Corporation, the corporation must make it is responsible for filing estimated tax payments in the year it converts when ~~if~~ its tax liability can be expected to exceed \$2,500. An “S” Corporation that becomes a “C” Corporation cannot use a prior year exception. ~~The~~ ~~That is,~~ ~~the~~ corporation cannot use the tax paid to Florida as an “S” Corporation to relieve it from filing estimated tax payments. However, a corporation that has converted from “S” to “C” status will be allowed to base estimates on the prior year’s income and the tax computed on such income as if it were a “C” Corporation in the prior year.

(d) No change.

Rulemaking Authority 213.06(1), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS.

Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 1002.395 FS. History—

New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88,

4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04, 7-28-15, \_\_\_\_\_.

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) No change.		
(3)(a) No change.		
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. <u>01/17</u> <del>01/16</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___06342">http://www.flrules.org/Gateway/reference.asp?No=Ref-___06342</a> )	___ <u>01/16</u>
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R. <u>01/17</u> <del>01/16</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___06343">http://www.flrules.org/Gateway/reference.asp?No=Ref-___06343</a> )	___ <u>01/16</u>

(5)(a) F-1120 Florida Corporate Income/Franchise Tax Return  
(R. 01/17 01/16) \_\_\_\_\_ 01/16

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_06344](http://www.flrules.org/Gateway/reference.asp?No=Ref-___06344))

(b) F-1120N F-1120 Instructions – Corporate Income/Franchise  
Tax Return for taxable years beginning on or after  
January 1, 2016 2015 (R. 01/17 01/16) \_\_\_\_\_ 01/16

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_06345](http://www.flrules.org/Gateway/reference.asp?No=Ref-___06345))

(6) F-1120ES Declaration/Installment of Florida Estimated  
Income/Franchise Tax (R. 01/17 01/15) \_\_\_\_\_ 01/15

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_04881](http://www.flrules.org/Gateway/reference.asp?No=Ref-___04881))

(7) through (12) No change.

(13) F-2220 Underpayment of Estimated Tax on Florida Corporate  
Income/Franchise Tax (R. 01/17 01/15) \_\_\_\_\_ 01/15

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_04884](http://www.flrules.org/Gateway/reference.asp?No=Ref-___04884))

(13) F-7004 Florida Tentative Income/Franchise Tax Return and  
Application for Extension of Time to File Return  
(R. 01/17 01/15) \_\_\_\_\_ 01/15

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_04885](http://www.flrules.org/Gateway/reference.asp?No=Ref-___04885))

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.  
Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15,  
220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895,  
220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211,  
220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41,

220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and  
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 4, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September  
7, 2016.

# Florida Corporate Income/Franchise Tax Return

F-1120  
R. 01/17

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

Name  
Address  
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9    0 1 2 3 4 5 6 7 8 9

For calendar year beginning \_\_\_\_\_ or tax year ending \_\_\_\_\_  
Year end date \_\_\_\_\_

Check here if any changes have been made to name or address

DOR use only    /    /

Federal Employer Identification Number (FEIN)

### Computation of Florida Net Income Tax

		US Dollars		Cents
1. Federal taxable income (see instructions). <b>Attach pages 1-5 of federal return</b> .....	Check here if negative <input type="checkbox"/>	1.	,	
2. State income taxes deducted in computing federal taxable income (attach schedule) .....	Check here if negative <input type="checkbox"/>	2.	,	
3. Additions to federal taxable income (from Schedule I) .....	Check here if negative <input type="checkbox"/>	3.	,	
4. Total of Lines 1, 2, and 3. ....	Check here if negative <input type="checkbox"/>	4.	,	
5. Subtractions from federal taxable income (from Schedule II) .....	Check here if negative <input type="checkbox"/>	5.	,	
6. Adjusted federal income (Line 4 minus Line 5) .....	Check here if negative <input type="checkbox"/>	6.	,	
7. Florida portion of adjusted federal income (see instructions) .....	Check here if negative <input type="checkbox"/>	7.	,	
8. Nonbusiness income allocated to Florida (from Schedule R) .....	Check here if negative <input type="checkbox"/>	8.	,	
9. <b>Florida exemption</b> .....		9.	,	
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		10.	,	
11. Tax due: 5.5% of Line 10 or amount from Schedule VI, whichever is greater (see instructions for Schedule VI) .....		11.	,	
12. Credits against the tax (from Schedule V) .....		12.	,	
13. Total corporate income/franchise tax due (Line 11 minus Line 12) .....		13.	,	

### Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

F-1120  
R. 01/17

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING    M M    D D    Y Y

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17		
Total credit from Line 18		
Total refund from Line 19		
FEIN <small>Enter FEIN if not pre-addressed</small>		

# F-1120





NAME

FEIN

TAXABLE YEAR ENDING

<b>Schedule I – Additions and/or Adjustments to Federal Taxable Income</b>		Column (a) For page 1	Column (b) For Schedule VI, AMT
1.	Interest excluded from federal taxable income (see instructions)	1.	1.
2.	Undistributed net long-term capital gains (see instructions)	2.	2.
3.	Net operating loss deduction (attach schedule)	3.	3.
4.	Net capital loss carryover (attach schedule)	4.	4.
5.	Excess charitable contribution carryover (attach schedule)	5.	5.
6.	Employee benefit plan contribution carryover (attach schedule)	6.	6.
7.	Enterprise zone jobs credit (Florida Form F-1156Z)	7.	7.
8.	Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.	8.
9.	Guaranty association assessment(s) credit	9.	9.
10.	Rural and/or urban high crime area job tax credits	10.	10.
11.	State housing tax credit	11.	11.
12.	Credit for contributions to nonprofit scholarship funding organizations	12.	12.
13.	Renewable energy tax credits	13.	13.
14.	New markets tax credit	14.	14.
15.	Entertainment industry tax credit	15.	15.
16.	Credits for spaceflight projects	16.	16.
17.	Research and Development tax credit	17.	17.
18.	Energy Economic Zone tax credit	18.	18.
19.	s.168(k), IRC special bonus depreciation	19.	19.
20.	Other additions (attach schedule)	20.	20.
21.	Total Lines 1 through 20 in Columns (a) and (b). Enter totals for each column on Line 21. Column (a) total is also entered on Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 3.	21.	21.

<b>Schedule II – Subtractions from Federal Taxable Income</b>		Column (a) For page 1	Column (b) For Schedule VI, AMT
1.	Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) less direct and indirect expenses \$ _____ <b>Total ▶</b>	1.	1.
2.	Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ <b>Total ▶</b>	2.	2.
<b>Note:</b> Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.		3.	3.
3.	Florida net operating loss carryover deduction (see instructions)	4.	4.
4.	Florida net capital loss carryover deduction (see instructions)	5.	5.
5.	Florida excess charitable contribution carryover (see instructions)	6.	6.
6.	Florida employee benefit plan contribution carryover (see instructions)	7.	7.
7.	Nonbusiness income (from Schedule R, Line 3)	8.	8.
8.	Eligible net income of an international banking facility (see instructions)	9.	9.
9.	s.179, IRC, expense (see instructions)	10.	10.
10.	s. 168(k), IRC, special bonus depreciation (see instructions)	11.	11.
11.	Other subtractions (attach schedule)	12.	12.
12.	Total Lines 1 through 11 in Columns (a) and (b). Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5	12.	12.





NAME

FEIN

TAXABLE YEAR ENDING

### Schedule III – Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a. _____					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b. _____					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida..... 7a. _____					
b. Rented property Everywhere ..... 7b. _____					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a. _____					
b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____					
III-C Sales Factor			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A		
2. Sales delivered or shipped to Florida purchasers			N/A		
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])					
III-D Special Apportionment Fractions (see instructions)		(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places	
1. Insurance companies (attach copy of Schedule T–Annual Report)					
2. Transportation services					

### Schedule IV – Computation of Florida Portion of Adjusted Federal Income

	Column (a) Adjusted Federal Income	Column (b) Adjusted AMT Income
1. Apportionable adjusted federal income from Page 1, Line 6 (or Line 6, Schedule VI for AMT in Col. [b])	1.	1.
2. Florida apportionment fraction (Schedule III-A, Line 4 or Schedule III-D, Column [c])	2.	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	9.



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**Schedule V – Credits Against the Corporate Income/Franchise Tax**

1.	Florida health maintenance organization credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high crime area job tax credit (attach certification letter)	7.
8.	Emergency excise tax (EET) credit (see instructions and attach schedule)	8.
9.	Hazardous waste facility tax credit	9.
10.	Florida alternative minimum tax (AMT) credit	10.
11.	Contaminated site rehabilitation tax credit (attach tax credit certificate)	11.
12.	State housing tax credit (attach certification letter)	12.
13.	Credit for contributions to nonprofit scholarship-funding organizations (attach certificate)	13.
14.	Florida renewable energy technologies investment tax credit	14.
15.	Florida renewable energy production tax credit	15.
16.	New markets tax credit	16.
17.	Entertainment industry tax credit	17.
18.	Credits for spaceflight projects	18.
19.	Research and Development tax credit	19.
20.	Energy Economic Zone tax credit	20.
21.	Other credits (attach schedule)	21.
22.	Total credits against the tax (sum of Lines 1 through 21 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	22.

**Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)**

1.	Federal alternative minimum taxable income after exemption (attach federal Form 4626)	1.
2.	State income taxes deducted in computing federal taxable income (attach schedule)	2.
3.	Additions to federal taxable income (from Schedule I, Column [b])	3.
4.	Total of Lines 1 through 3	4.
5.	Subtractions from federal taxable income (from Schedule II, Column [b])	5.
6.	Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.
7.	Florida portion of adjusted federal income (see instructions)	7.
8.	Nonbusiness income allocated to Florida (see instructions)	8.
9.	Florida exemption	9.
10.	Florida net income (Line 7 plus Line 8 minus Line 9)	10.
11.	Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11	11.



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**Schedule R — Nonbusiness Income**

**Line 1. Nonbusiness income (loss) allocated to Florida**

Type

Amount

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total allocated to Florida .....  
(Enter here and on Page 1, Line 8 or Schedule VI, Line 8 for AMT)

1. \_\_\_\_\_

**Line 2. Nonbusiness income (loss) allocated elsewhere**

Type

State/country allocated to

Amount

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Total allocated elsewhere .....

2. \_\_\_\_\_

**Line 3. Total nonbusiness income**

Grand total. Total of Lines 1 and 2 .....  
(Enter here and on Schedule II, Line 7)

3. \_\_\_\_\_

**Estimated Tax Worksheet  
For Taxable Years Beginning On or After January 1,**

1. Florida income expected in taxable year .....		1. \$ _____
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) .....		2. \$ _____
3. Estimated Florida net income (Line 1 less Line 2) .....		3. \$ _____
4. Total Estimated Florida tax (5.5% of Line 3)* .....	\$ _____	
Less: Credits against the tax .....	\$ _____	4. \$ _____

\* Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.

5. Computation of installments:

Payment due dates and payment amounts:	If 6/30 year end, last day of 4th month,	
	otherwise last day of 5th month - Enter 0.25 of Line 4.....	5a. _____
	Last day of 6 <sup>th</sup> month - Enter 0.25 of Line 4 .....	5b. _____
	Last day of 9 <sup>th</sup> month - Enter 0.25 of Line 4.....	5c. _____
	Last day of taxable year - Enter 0.25 of Line 4 .....	5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax .....		1. \$ _____
2. Less:		
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .....	2a. - \$ _____	
(b) Payments made on estimated tax declaration (Florida Form F-1120ES)....	2b. - \$ _____	
(c) Total of Lines 2(a) and 2(b) .....	2c. \$ _____	
3. Unpaid balance (Line 1 less Line 2(c)) .....		3. \$ _____
4. Amount to be paid (Line 3 divided by number of remaining installments) .....		4. \$ _____



## Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

**F-2220**  
**R. 01/17**  
Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

<b>For Tax Year:</b>  <b>Beginning</b> _____  <b>Ending</b> _____	Federal Employer Identification Number (FEIN): _____ Name: _____ Address: _____ City/State/ZIP: _____
---	--

1. Total income/franchise tax due for the year (enter from Florida Form F-1120, Line 13)				
2. 90% of Line 1				
Enter in Columns 1 through 4 the installment dates. (See Installment Dates in the instructions)	Computation of Underpayments			
	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
3. Enter 25% of Line 2 in Columns 1 through 4				
4. (a) Amount paid for each period				
(b) Overpayment credit from prior year				
(c) Overpayment of previous installment				
5. Total of Lines 4(a), 4(b), and 4(c)				
6. Underpayment (Line 3 less Line 5) or overpayment (Line 5 less Line 3). An overpayment on Line 6 in excess of all prior underpayments is to be applied as a credit against the next installment. (See Line 4c)				

### Exception that avoids penalty and interest

7. Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated.				
8(a). Tax on prior year's income using current year's rates:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). Cumulative donations made on or after July 1, 2014, to nonprofit scholarship-funding organizations (SFOs) from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.				
8(c). Line 8(a) less Line 8(b). This is the prior year exception adjusted for the credit for contributions to SFOs per section (s.) 1002.395(5) (f), Florida Statutes (F.S.)				

### Check below if the exception applies for each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule showing the computation. If the exception does not apply, complete Lines 9 through 14 to determine the amount of the penalty and interest.

Exception:      1st Installment       2nd Installment       3rd Installment       4th Installment

If Line 6 shows an underpayment and the exception does not apply, compute the underpayment penalty and interest by completing the portion(s) of this schedule applicable to the installments.  Enter same installment dates used above	Computation of Penalty and Interest				
	Due Dates of Installments				
	(1st)	(2nd)	(3rd)	(4th)	
9. Amount of underpayment					
10. Enter the date of payment or the due date of the corresponding Florida Corporate Income/Franchise Tax return, whichever is earlier.					
11. Number of days from due date of installment to the dates shown on Line 10					
12. Penalty on underpayment (12% per year on the amount of underpayment on Line 9 for the number of days shown on Line 11)					<b>Total Penalty</b>
13. Interest on underpayments. In general, interest will be the appropriate interest rate on the amount of underpayment on Line 9 for the number of days shown on Line 11					<b>Total Interest</b>
14. Total of amounts shown on Lines 12 and 13. If this Florida Form F-2220 is being filed with your return, the amounts shown as penalty and interest should be entered on appropriate line of Florida Form F-1120 .....					

## Instructions for Florida Form F-2220

**Installment Dates** – Effective for tax years beginning on or after January 1, 2017, the first installment due date is changing (See TIP 16C01-03). Generally, for tax years beginning prior to January 1, 2017 and for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years beginning on or after January 1, 2017 and for tax years ending other than 6/30, the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year.

**Estimated Tax** – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, F.S., must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than \$2,500.

**Purpose of Form** – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

**Computation of Underpayments** – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

**Exception to Avoid Penalty and Interest** – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see s. 220.34, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes donations to nonprofit scholarship-funding organizations made in the current year. The certificate of contribution must be issued on or before the installment due date.

A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short period is due to a change in accounting period. You may not use the prior period exception in your first year of operation.

**Note: The Florida Income Tax Code does not allow annualizing taxable income to determine the requirement for making an individual installment.**

**Computation of Penalty and Interest** – Follow the instructions on the form to complete Lines 9 through 14. For purposes of determining the date of payment on Line 10, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds that amount of the installment as computed on Line 3. If you made more than one payment for a given installment, attach a separate computation for each payment.

**Line 13 – Interest on underpayments** – The interest rate on each underpayment will vary depending on the date of the payment and the interest rate or rates in effect for the period. It may be necessary to attach a separate schedule showing the computation of interest on each underpayment. A floating rate of interest applies to underpayments and late payments of estimated tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. To obtain interest rates:

- Visit the Department's website at [www.myflorida.com/dor](http://www.myflorida.com/dor)
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.



# Instructions for Preparing Form F-1065 Florida Partnership Information Return

F-1065N  
R. 01/17

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

## General Instructions

### Who Must File Florida Form F-1065?

Every Florida partnership having any partner subject to the Florida Corporate Income Tax Code must file Florida Form F-1065. A limited liability company with a corporate partner, if classified as a partnership for federal tax purposes, must also file Florida Form F-1065. A Florida partnership is a partnership doing business, earning income, or existing in Florida.

**Note: A foreign (out-of-state) corporation that is a partner in a Florida partnership or a member of a Florida joint venture is subject to the Florida Income Tax Code and must file a *Florida Corporate Income/ Franchise Tax Return (Florida Form F-1120)*.**

A corporate taxpayer filing Florida Form F-1120 may use Florida Form F-1065 to report the distributive share of its partnership income and apportionment factors from a partnership or joint venture that is not a Florida partnership.

### Where to File

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

### When to File

You must file Florida Form F-1065 on or before the first day of the fourth month following the close of your taxable year.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1065, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

**Extensions are valid for six months.** You are only allowed one extension.

### Attachments and Statements

You may use attachments if the lines on Florida Form F-1065 or on any schedules are not sufficient. They must contain all the required information and follow the format of the schedules of the return. Do not attach a copy of the federal return.

### Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An original signature is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, or assignee must sign any return required to be filed for any organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

### Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

### Final Returns

If the partnership ceases to exist, write "FINAL RETURN" at the top of the form.

## General Information Questions

Enter the FEIN. If you do not have an FEIN, obtain one from the Internal Revenue Service (IRS). You can:

- Apply online at **www.irs.gov**
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from **www.irs.gov** or call 800-829-3676.

Enter the Principal Business Activity Code that applies to Florida business activities. If the Principal Business Activity Code is unknown, see the IRS "Codes for Principal Business Activity" section of federal Form 1065.

### General Information

Both the income and the apportionment factors are considered to "flow through" to the members of a partnership or joint venture.

Use parts I and II of the *Florida Partnership Information Return* to determine each partner's share of the Florida partnership income adjustment.



Parts III and IV are used to determine the adjustment that must be made to each partner's apportionment factors. For example, a corporate partner's share of the partnership's sales within Florida will be added to the corporation's sales within Florida. The partner's share of the partnership's "everywhere sales" will be added to the corporation's "everywhere sales." The corporation's sales apportionment factor, as reflected on Schedule III of Florida Form F-1120, will be equal to:

$$\frac{(\text{corporation's Florida sales} + \text{share of partnership's Florida sales})}{(\text{corporation's everywhere sales} + \text{share of partnership's everywhere sales})}$$

### Part I. Florida Adjustment to Partnership Income

#### Line A. Additions to federal income

##### 1. Federal tax-exempt interest

Enter the amount of interest which is excluded from ordinary income under section (s.) 103(a), Internal Revenue Code (IRC), or any other federal law, less the associated expenses disallowed in computing ordinary income under s. 265, IRC, or any other law.

##### 2. State income taxes deducted in computing federal ordinary income

Enter the sum of any tax on or measured by income, which is paid or accrued as a liability to the District of Columbia or any state of the United States and is deductible from gross income in computing federal ordinary income for the taxable year. You should exclude taxes based on gross receipts or revenues.

##### 3. Other additions

Enter any other items you are required to add as an adjustment to calculate adjusted federal income.

#### Line B. Subtractions from federal income

Enter any items required to be subtracted as an adjustment to calculate adjusted federal income.

For example, s. 220.13(1)(e), F. S., provides for a subtraction taken equally over a seven year period corresponding to the add back to adjusted federal income for the special bonus depreciation for assets placed in service during the 2010 through 2020 calendar years.

#### Line C. Subtotal

Subtract Line B from Line A.

#### Line D. Net adjustment from other partnerships or joint ventures

If, because of Florida changes, the partnership's share of income from other partnerships or joint ventures is different from the amount included in federal taxable income, you must make an appropriate adjustment on Line D. Attach a schedule explaining any adjustment.

#### Line E. Partnership income adjustment

Calculate the total partnership income adjustment (sum of Lines C and D). Enter net increases to income on Line 1. Enter net decreases to income on Line 2.

### Part II. Distribution of Partnership Income Adjustment

Distributing each partner's share of the total partnership income adjustment (Part I, Line E) is accomplished in Part II.

Each corporate partner must enter its share of the adjustment in Column (c) on its *Florida Corporate Income/Franchise Tax Return* (Florida Form F-1120). It should enter increases under "Other Additions" on Schedule I, Florida Form F-1120 and should enter decreases under "Other Subtractions" on Schedule II, Florida Form F-1120.

### Part III. Apportionment Information

You must complete this part if either the partnership or any of the partners subject to the Income Tax Code does business outside Florida.

Florida taxpayers doing business outside the state must apportion their business income to Florida based on a three-factor formula. There are exceptions to this three-factor formula for insurance companies, transportation services, citrus processing companies, and taxpayers who were given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida, to total property, payroll, and sales found or occurring everywhere.

For more information about apportioning income see s. 220.15, F.S., and Rule 12C-1.015, F.A.C.

**III-A, Line 1 (and Part III-C). Average value of property**

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year. The property factor for corporations included within the definition of financial organizations must also include intangible personal property, except goodwill.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

In Part III-C, Lines 1 through 4, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Place the total value of the columns on Line 5. Calculate the average values as provided on Lines 6 and 7. Enter the Florida average in Part III-A, Line 1, Column (a). Enter the average everywhere in Part III-A, Line 1, Column (b).

**III-A, Line 2. Salaries, wages, commissions, and other compensation**

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Part III-A, Line 2, Column (a) and enter the denominator in Part III-A, Line 2, Column (b).

For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, *or*
- (b) The employee's service is performed both within and without Florida, but the service performed outside Florida is incidental to the employee's service, *or*
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The partnership must attach a statement listing all compensation paid or accrued for the taxable year other than that as shown on federal Form 1125-A or page 1 of the federal Form 1065.

**III-A, Line 3. Sales**

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Enter the numerator in Part III-A, Line 3, Column (a) and the denominator in Part III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Sales of services.
- (d) Income from the sale, licensing, or other use of intangible personal property such as patents and copyrights.
- (e) For financial organizations, income from intangible personal property.

Sales will be attributable to Florida using these criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found outside Florida.
- (d) Dividends received within Florida.
- (e) Interest charged to customers at places of business maintained within Florida for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts.



- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found in Florida or from installment sale agreements originally completed by a taxpayer or his agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest resulting from the operation as a financial organization within Florida.

### III-B. Special Industry Apportionment Fraction

Special methods of apportioning income by taxpayers providing insurance or transportation services are provided. For example, the income attributable to transportation services is apportioned to Florida by multiplying the adjusted federal income by a fraction. The numerator is the "revenue miles" within Florida and the denominator is the "revenue miles" everywhere. For transportation other than by pipeline, a revenue mile is

the transportation of one passenger or one net ton of freight the distance of one mile for a consideration.

### Part IV. Apportionment of Partners' Share

Each partner's share of the apportionment factors is determined by multiplying the amount in Part III-A, on Lines 1, 2, and 3 by the percentage interest of each partner. Amounts determined should be added to each partner's apportionment factors included on its Florida Form F-1120.

Partnerships subject to a special industry apportionment fraction (for example, those engaged mainly in transportation services) should adjust this schedule to report each partner's share of the special apportionment fraction (for example, revenue miles for transportation companies).

## Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department representative**, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)



# Florida Corporate Short Form Income Tax Return

F-1120A  
R. 01/17

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

For tax year beginning on  
or after January 1,

## Where to Send Payments and Returns

Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your  
return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

FEIN:  
Taxable Year End:

## Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

## Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The online software application will guide you through the process. Go to our website at **www.myflorida.com/dor** for more information, to register, and to enroll for e-Services.

(Continued on Page 2)

**Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.**

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of your numbers together.

0 1 2 3 4 5 6 7 8 9

	U.S. DOLLARS										CENTS	
1. Federal taxable income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Tax due: 5.5% of Line 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Florida Corporate Short Form  
Income Tax Return  
Mail coupon only.  
Keep top portion for your records.

F-1120A  
R. 01/17

Name  
Address  
City/St/ZIP

If Line 5 is zero "0" or less, enter "0" on Line 6.

If this amount is \$2,500 or greater, you cannot file Form F-1120A.

DOR USE ONLY

/   /

FEIN

Taxable Year Beginning

Taxable Year End

M M D D Y Y

M M D D Y Y

REMEMBER TO COMPLETE THE BACK OF THE FORM



## Who Must File a Florida Corporate Income/ Franchise Tax Return? (continued from Page 2)

- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or Florida Form F-1120A.

## General Information

### When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2017 for a taxpayer with a tax year ending December 31, 2016; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at: [www.myflorida.com/dor/taxes/pdf/CIT\\_due\\_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004 see "Contact Us" on page 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

**Extensions are valid for six months, with the exception of calendar tax year extensions that are five months and June 30 tax year extensions that are seven months. We permit only one extension per tax year.**

### Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

### Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

## General Information (continued)

### Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at [www.irs.gov](http://www.irs.gov)
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from [www.irs.gov](http://www.irs.gov) or call 800-829-3676.

### To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

### Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see "Contact Us" on Page 4.

## Line-by-Line Instructions

**Line 1. Federal Taxable Income** – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

### Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income

- Enter the sum of:
- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
  - (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD \_\_\_\_\_
- b. State income taxes deducted in computing federal taxable income  
\_\_\_\_\_
- c. Total - Add a and b, then enter this amount on Line 2.

**Line 3. Florida Net Operating Loss Deduction (NOLD)** – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

**Line 4. Florida Exemption** – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the \$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

### Line-by-Line Instructions (continued from page 3)

**Line 5. Florida Net Income** – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

**Line 6. Corporate Income Tax Due** – Enter 5.5 percent of Line 5. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See “Contact Us” below for information on obtaining Florida Form F-1120.

**Line 7. Payment Credits** – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

**Line 8. Penalty and Interest** – If penalties or interest apply, enter the total amount on this line.

#### Penalties

**Late-Filed Return** – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

### Line-by-Line Instructions (continued)

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

**Electronic Filing** – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

**Interest** – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our website.

**Line 9. Total Amount Due or Overpayment** – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year’s tax liability, place an “X” in Box 9a. To have this amount refunded, place an “X” in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year’s estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year’s estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

### Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department’s website at: [www.myflorida.com/dor](http://www.myflorida.com/dor).
- ✓ *Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.*
- ✓ To find filing due dates for the current year go to the Department’s website at: [www.myflorida.com/dor/taxes/pdf/CIT\\_due\\_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)

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Declaration/Installment of Florida Estimated Income/Franchise Tax

Installment # \_\_\_\_\_

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

Estimated tax payment  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

 CENTS 

--	--

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20179999 0002005033 5 3999999999 0000 2

Declaration/Installment of Florida Estimated Income/Franchise Tax

Installment # \_\_\_\_\_

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

Estimated tax payment  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

 CENTS 

--	--

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20179999 0002005033 5 3999999999 0000 2

Declaration/Installment of Florida Estimated Income/Franchise Tax

Installment # \_\_\_\_\_

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

Estimated tax payment  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

 CENTS 

--	--

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20179999 0002005033 5 3999999999 0000 2

## Information for Filing Florida Form F-1120ES

F-1120ES  
R. 01/17

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
- 2. Due Date** — Generally, for a 6/30 tax year end, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the tax year. For all other year ends, estimated tax is generally due on or before the last day of the 5th, 6th, and 9th month of the taxable year and the last day of the tax year. 25 percent (.25) of the estimated tax must be paid with each installment.
- 3. Amended Declaration** — To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.
- 4. Interest and Penalties** — If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions: \_\_\_\_\_

Phone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1.
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

## Information for Filing Florida Form F-1120ES

F-1120ES  
R. 01/17

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
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- 3. Amended Declaration** — To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.
- 4. Interest and Penalties** — If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions: \_\_\_\_\_

Phone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1.
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

## Information for Filing Florida Form F-1120ES

F-1120ES  
R. 01/17

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
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- 4. Interest and Penalties** — If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions: \_\_\_\_\_

Phone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1.
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.



# Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2016

F-1120N  
R. 01/17

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/17

The Florida Corporate Income Tax Code does not conform to first year federal bonus depreciation for property placed in service on or after January 1, 2015 and before January 1, 2021. Additions to and subtractions from federal taxable income are required. Amended returns for prior tax years may be required. See TIP #16C01-02 and section 220.13(1)(e), Florida Statute (F.S.), for more information. Also see the instructions for Schedule I – Additions and/or Adjustments to Federal Taxable Income, line 19 on page 8 and Schedule II – Subtractions from Federal Taxable Income, line 10 on page 9.

## Save Time and Paperwork with Electronic Filing.

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service’s (IRS) Modernized e-File (MeF) Federal/State Electronic Filing Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A (*Florida Corporate Short Form Income Tax Return*), F-1120ES (*Declaration/Installment of Florida Estimated Income/Franchise Tax*), and F-7004 (*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*).

You must file and pay electronically if you paid \$20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30).

We encourage you to enroll for e-Services. When you enroll in our e-Services program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), select "Information for Businesses and Employers," then select "Change address or account status."

## What’s Inside

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- ◆ When to file and pay ..... p. 2
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[www.myflorida.com/dor](http://www.myflorida.com/dor)



## General Information

Corporate income tax is imposed by section (s.) 220.11, Florida Statute (F.S.).

### Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

### Florida Corporate Short Form F-1120A

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

### Who is Eligible to File Florida Form F-1120A?

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.

- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

### Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Federal/State Electronic Filing Program. You **must** file and pay electronically if you paid \$20,000 or more in tax during the State of Florida's prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department's website for more information.

### Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2015 software to produce 2016 tax forms.
- Visit the Department's website to obtain a list of approved software vendors.
- If you used software to produce your tax return last year, you will not receive a corporate income tax return package this year.

## When to File and Pay

### When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, 2016, the Florida Form F-1120 is due on or before May 1, 2017; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at:

[www.myflorida.com/dor/taxes/pdf/CIT\\_due\\_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004, see "Contact Us" on page 16.

You can file Florida Form F-7004 electronically through the IRS MeF federal/state electronic filing program or online. Go to the Department's website for more information.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax), on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30 percent of the tax shown on Florida Form F-1120 when filed.

**Extensions are valid for six months, with the exception of calendar tax year extensions that are five months and June 30 tax year extensions that are seven months. We permit only one extension per tax year.**

### Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

### Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

### Where to Send Payments and Returns

Make check payable to and send with return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

### Penalties

**Late-Filed Return** – The penalty for a return filed late is 10 percent per month, or fraction thereof, not to exceed 50 percent of the tax due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Underpayment of Estimated Tax** – The penalty for underpayment of estimated tax is 12 percent per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

**Electronic Filing** – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

### Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our website.

### Required Attachments

**Attach a copy of the actual federal income tax return filed with the Internal Revenue Service (IRS).**

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, 4626, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

**Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.**

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

### Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

### Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [www.irs.gov](http://www.irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [www.irs.gov](http://www.irs.gov) or call 800-829-3676.

### To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

## Estimated Tax (Florida Form F-1120ES)

### Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

### Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers with a tax year beginning on or after January 1, 2017, payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see "Contact Us" on page 16. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at:

[www.myflorida.com/dor/taxes/pdf/CIT\\_due\\_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)

To pay estimated tax, go to the Department's website.

### Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year, which results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

### Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

### Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14).

## Special Instructions

### Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.

4. Complete Florida Form F-1122 and attach for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, F.S., and Rule 12C-1.0131, F.A.C.

### Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, IRC. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

The Florida net operating loss carryover deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- NOL Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV, including that portion that reduces Florida taxable income below zero.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Statutes do not provide for a separate calculation for an Alternative Minimum Tax (AMT) net operating loss. You must use the regular NOLD available against regular taxable income or Alternative Minimum Taxable Income (AMTI). The NOLD carryover will be reduced by the amount actually used as a deduction from the regular Florida taxable income or the Florida AMTI. The Florida Income Tax Code does not limit the amount of the NOLD to 90 percent of the alternative minimum taxable income before the NOLD.

### Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over



to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

### Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

## Line-by-Line Instructions for Completing Florida Form F-1120

*We number Instructions to correspond with the appropriate schedule and line numbers.*

### Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

#### Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

#### Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

**Note:** You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

#### Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 21, Column (a).

#### Line 4 - Total of Lines 1, 2, and 3

#### Line 5 - Subtractions from Federal Taxable Income

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 12, Column (a).

#### Line 6 - Adjusted Federal Income

Subtract Line 5 from Line 4 and enter the difference.

#### Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9, Column (a).

#### Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, see the instructions for Schedule R.

#### Line 9 - Florida Exemption

Section 220.14, F.S., exempts up to \$50,000 of Florida net income. The amount of the exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one \$50,000 exemption to the members of a controlled group of corporations as defined in s. 1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of \$50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question H-1.

If the taxable year is less than 12 months, the \$50,000 exemption must be prorated. Multiply \$50,000 by the number of days in the short tax year divided by 365.

#### **Line 10 - Florida Net Income**

Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

#### **Line 11 - Tax Due**

Enter 5.5 percent of Line 10 or the amount from Schedule VI (Computation of Florida Alternative Minimum Tax), Line 11, whichever is greater. See instructions for Schedule VI.

#### **Line 12 - Credits Against the Tax**

Enter the total credits against the tax from Schedule V, Line 22. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

#### **Line 13 - Total Corporate Income/Franchise Tax Due**

Subtract Line 12 from Line 11.

#### **Line 14 - Penalty and Interest**

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, see "Contact Us" on page 16.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90 percent of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

#### **Line 15 - Total of Lines 13 and 14.**

#### **Line 16 - Payment Credits**

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

#### **Line 17 - Total Amount Due**

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

#### **Line 18 - Credit**

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **Note:** The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

#### **Line 19 - Refund**

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax. Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

#### **Signature and Verification**

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

#### **Questions A through M**

All taxpayers must answer questions A through M.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at [www.sunbiz.org](http://www.sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Check the "Depreciation election" (General Rule, Election A, or Election B). Taxpayers beginning business in Florida on or after January 1, 1987, should check General Rule. See "Depreciation Elections."

**Question F** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

**Question G** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question H-1** - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s. 1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subsiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

**Question H-2** - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

**Question H-3** - Check the appropriate box to indicate if the federal common parent has sales, property or payroll in Florida.

**Question I** - Enter the address where the corporate books and records are located.

**Question J** - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

**Question K** - Provide the date of your latest IRS audit and list the years examined.

**Question L** - Please provide the name, a telephone number, and email address of the person to contact regarding this return.

**Question M** - Indicate the form number of the return filed with the IRS.

## Depreciation Elections

The “**General Rule**” refers to s. 220.03(5)(a), F. S. Pursuant to this section, all amendments to the Internal Revenue Code of 1954 enacted after January 1, 1980, and before January 1, 1982, and have effective dates prior to January 1, 1982, were given effect under Chapter 220, F.S., retroactively to the effective date of such amendments. Taxpayers who elected to be governed by the General Rule; or did not make a valid election pursuant to s. 220.03(5)(b), F.S., or s. 220.03(5)(c), F.S., for taxable years beginning prior to January 1, 1987, were subject to the Emergency Excise Tax (EET) on assets placed in service between January 1, 1981, and December 31, 1986, for tax years ending prior to January 1, 2012.

“**Election A**” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981. Enter this adjustment on Schedule I, Line 20.

“**Election B**” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986. Enter this adjustment on Schedule I, Line 20.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, Election A, or Election B) of each included corporation must be attached.

## Schedule I – Additions and/or Adjustments to Federal Taxable Income

**Note:** Taxpayers required to complete Schedule VI (Alternative Minimum Tax) must complete Column (b).

### Line 1 - Interest Excluded from Federal Taxable Income

**Column (a).** Enter the amount of interest excluded from taxable income under s. 103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable

income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

**Column (b).** Enter the amount entered under Column (a), less the amount already included in federal alternative minimum taxable income (usually 60 percent), including interest on private activity bonds and interest included in the adjusted current earnings (ACE) adjustment.

### Line 2 - Undistributed Net Long-Term Capital Gains

**Columns (a) and (b).** If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

### Line 3 - Net Operating Loss Deduction

**Column (a).** The amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

**Column (b).** The net operating loss deduction should be the amount on the federal Form 4626.

### Line 4 - Net Capital Loss Carryover

**Columns (a) and (b).** Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

### Line 5 - Excess Charitable Contribution Carryover

**Columns (a) and (b).** Enter the amount of excess charitable contributions, determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

### Line 6 - Employee Benefit Plan Contribution Carryover

**Columns (a) and (b).** Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), and carried forward and deducted in computing federal taxable income for the taxable year.

### Line 7 - Enterprise Zone Jobs Credit

**Columns (a) and (b).** Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

### Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit

**Columns (a) and (b).** Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

### Line 9 - Guaranty Association Assessment(s) Credit

**Columns (a) and (b).** Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 21.

### Line 10 - Rural and/or Urban High Crime Area Job Tax Credits

**Columns (a) and (b).** Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high crime area job tax credits for the taxable year.

### Line 11 - State Housing Tax Credit

**Columns (a) and (b).** Enter the amount from Line 12 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.



**Line 12 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations**

**Columns (a) and (b).** Enter the amount from Line 13 of Schedule V. This is the amount taken as a credit for contributions to nonprofit scholarship-funding organizations for the taxable year.

**Line 13 - Renewable Energy Tax Credits**

**Columns (a) and (b).** Enter the total of the amounts from Lines 14 and 15 of Schedule V. This is the amount taken for the renewable energy technologies investment tax credit and the renewable energy production tax credit for the taxable year.

**Line 14 – New Markets Tax Credit**

**Columns (a) and (b).** Enter the amount from Line 16 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

**Line 15 – Entertainment Industry Tax Credit**

**Columns (a) and (b).** Enter the amount from Line 17 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

**Line 16 – Credits for Spaceflight Projects**

**Columns (a) and (b).** Enter the amount from Line 18 of Schedule V. This is the amount taken as credits for spaceflight projects for the taxable year.

**Line 17 – Research and Development Tax Credit**

**Columns (a) and (b).** Enter the amount from Line 19 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

**Line 18 – Energy Economic Zone Tax Credit**

**Columns (a) and (b).** Enter the amount from Line 20 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

**Line 19 – S. 168(k), IRC Special Bonus Depreciation**

**Columns (a) and (b).** Enter all amounts claimed as a special depreciation allowance under IRC, s. 168(k) for property placed in service before January 1, 2021.

**Note:** Amended returns for prior years may be necessary because of the retroactive law changes enacted on April 13, 2016, requiring additions to income for bonus depreciation on assets placed in service prior to January 1, 2021. See Chapter 2016-220, Laws of Florida and Tax Information Publication (TIP) # 16C01-02 for additional information.

**Line 20 – Other Additions**

Attach explanatory schedules. Examples:

(1) **Partnership adjustment.**

**Columns (a) and (b).** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 20 of this schedule.

(2) **Consolidated income adjustment.**

**Columns (a) and (b).** No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

(3) **Depreciation adjustment.**

**Column (a).** The required depreciation adjustment is for Election A and Election B taxpayers (see Depreciation Elections section on page 7). The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

**Column (b).** Taxpayers who were required to include an amount as a tax preference item on federal Form 4626 for assets for which a depreciation adjustment was made in Column (a) pursuant to s. 220.03(5)(b) or (c), F.S., should adjust the amount included in Column (a) by the amount of the tax preference addition.

Taxpayers required to include amounts in the adjusted current earnings (ACE) adjustment should adjust the amount included in Column (a) by the amount of the depreciation ultimately included in the ACE adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

(4) **Emergency excise tax credit.**

**Columns (a) and (b).** Beginning with tax years ending in 2012, an addition is required for the amount of emergency excise tax credit (s. 220.195, F.S.) that is deductible from gross income in the computation of taxable income for the taxable year per s. 220.13(1)(a)6., F.S.

**Line 21 – Total**

**Columns (a) and (b).** Enter the sum of Lines 1 through 20 on this line. Enter the total from Column (a) on the front page of Florida Form F-1120 (Line 3) and enter the total from Column (b) on Schedule VI, Line 3.

**Schedule II – Subtractions from Federal Taxable Income**

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

**Note:** Taxpayers required to complete Schedule VI (Computation of Florida Alternative Minimum Tax) must complete Column (b).

**Line 1 - Gross Foreign Source Income Less Attributable Expenses**

**Columns (a) and (b).** Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter the total of expenses directly and indirectly attributable to ss. 78 and 862, IRC, on Line 1(c). Add s. 78 income and s. 862 dividends and subtract expenses (1[a] + 1[b] - 1[c]). Enter result on Line 1.

## Line 2 - Gross Subpart F Income Less Attributable Expenses

**Columns (a) and (b).** Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

**Note:** Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

## Line 3 - Florida Net Operating Loss Carryover Deduction

**Columns (a) and (b).** See Florida Net Operating Loss Carryover Deduction instructions (page 4).

## Line 4 - Florida Net Capital Loss Carryover Deduction

**Columns (a) and (b).** See Florida Net Capital Loss Carryover Deduction instructions (page 4).

## Line 5 - Florida Excess Charitable Contribution Carryover

**Columns (a) and (b).** See Florida Excess Contribution Carryover Deductions instructions (page 5).

## Line 6 - Florida Employee Benefit Plan Contribution Carryover

**Columns (a) and (b).** See Florida Excess Contribution Carryover Deductions instructions (page 5).

## Line 7 - Nonbusiness Income

**Columns (a) and (b).** If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

## Line 8 - Eligible Net Income of an International Banking Facility

**Columns (a) and (b).** The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

## Line 9 - s. 179, IRC, Expense

**Columns (a) and (b).** Enter one-seventh of the amounts that were added back for s. 179, IRC, expense in excess of \$128,000 for each tax year beginning in 2009 and 2011 through 2014; and in excess of \$250,000 for tax years beginning in 2010. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

## Line 10 - s. 168(k), IRC, Special Bonus Depreciation

**Columns (a) and (b).** Enter one-seventh of the amounts that were added back for the special bonus depreciation under s. 168(k), IRC, for assets placed in service during the 2009 through 2014 calendar years. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

## Line 11 - Other Subtractions

**Columns (a) and (b).** Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) Partnership adjustment. Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such

modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 11 of this schedule.

- (2) Certain foreign taxes. Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20 percent of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.
- (3) Cancellation of indebtedness income deferred under s. 108(i), IRC. Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s. 108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

## Line 12 - Total

**Columns (a) and (b).** Enter the sum of Lines 1 through 11 on this line. Enter the total from Column (a) on the front page of Florida Form F-1120 (Line 5) and enter the total from Column B on Schedule VI, Line 5.

## Schedule III - Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. We weight the apportionment factors as follows: 25 percent to property, 25 percent to payroll, and 50 percent to sales.

**Note:** If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33 1/3 percent and the weighted percentage for the sales factor will be 66 2/3 percent. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25 percent to 50 percent each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100 percent.

All amounts related to nonbusiness income, income related to ss. 78, 862, and 951, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

### III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight



times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

### III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the

taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

### Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

### III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

### Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.

- (b) Rentals will be “Florida sales” if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in “Florida sales” if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

**For a financial organization, “Florida sales” will also include:**

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

**III-A Line 4. Apportionment Fraction**

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 9 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

**III-D. Special Apportionment Fractions**

**Insurance Companies**

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term “direct premiums written” as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

**Note:** Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

**Transportation service companies**

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term “taxpayers furnishing transportation services” includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

**Schedule IV – Computation of Florida Portion of Adjusted Federal Income**

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

Taxpayers required to compute Florida alternative minimum tax (see instructions for Schedule VI, page 14) must compute the Florida portion of adjusted federal income in Column (a) and the Florida portion of adjusted federal alternative minimum taxable income in Column (b). Taxpayers not required to compute Florida alternative minimum tax should only compute the Florida portion of adjusted federal income in Column (a).

**Column (a) - Apportionment of Adjusted Federal Income**

**Line 1, Column (a) - Apportionable Adjusted Federal Income**

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

**Line 2, Column (a) - Florida Apportionment Fraction**

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

**Line 4, Column (a) - Net Operating Loss Carryover Apportioned to Florida**

Enter any available Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

**Line 5, Column (a) - Net Capital Loss Carryover Apportioned to Florida**

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 4.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

**Line 6, Column (a) - Excess Charitable Contribution Carryover Apportioned to Florida**

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

**Line 7, Column (a) - Employee Benefit Plan Contribution Carryover Apportioned to Florida**

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

**Line 8, Column (a) - Total Carryovers Apportioned to Florida**

Add Column (a), Lines 4 through 7, and enter the total.

**Line 9, Column (a) - Adjusted Federal Income Apportioned to Florida**

Subtract Line 8, Column (a) from Line 3, Column (a) and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

**Column (b) - Apportionment of Adjusted Alternative Minimum Taxable Income**

**Line 1, Column (b) - Apportionable Adjusted Federal Income**

Enter the adjusted federal alternative minimum taxable income from Schedule VI, Line 6.

**Line 2, Column (b) - Florida Apportionment Fraction**

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

**Lines 4 through 7, Column (b) - Net Operating Loss and Other Carryovers**

Follow instructions for Schedule IV, Lines 4 through 7, Column (a); instructions for Schedule VI; and see the various carryover deduction instructions on pages 4 and 5.

**Line 8, Column (b) - Total Carryovers Apportioned to Florida**

Add Column (b), Lines 4 through 7, and enter the total.

**Line 9, Column (b) - Adjusted Federal Income Apportioned to Florida**

Subtract Line 8, Column (b) from Line 3, Column (b) and enter the difference on this line and on Schedule VI, Line 7.

**Schedule V – Credits Against the Corporate Income/Franchise Tax**

**Note:** Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the “other credits” on Line 21. You may find the instructions for the credit with the instructions for Line 21.

**Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit**

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20 percent of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

**Line 2 - Capital Investment Tax Credit**

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project’s Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc. at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax.

For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business’ affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business’ tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

**Line 3 - Enterprise Zone Jobs Credit**

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

**Line 4 - Community Contribution Tax Credit**

Florida allows a credit equal to 50 percent of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit. **Note:** Insurance companies may not claim the community contribution credit against their corporate income tax liability.

**Line 5 - Enterprise Zone Property Tax Credit**

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

**Note:** Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.



### **Line 6 - Rural Job Tax Credit, and Line 7 - Urban High Crime Area Job Tax Credit**

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

### **Line 8 - Emergency Excise Tax (EET) Credit**

Beginning with tax years ending in 2012, there is a new emergency excise tax credit (s. 220.195, F.S.) which is equal to all of the emergency excise tax paid but not taken as a credit to be entered on this line. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed that is deductible for the taxable year on Schedule I, Line 20 per s. 220.13(1)(a)6., F.S.

**Attach a schedule showing computations to support the credit claimed.**

### **Line 9 - Hazardous Waste Facility Tax Credit**

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) five percent of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

### **Line 10 - Florida Alternative Minimum Tax (AMT) Credit**

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due subsequent to the tax year for which Florida AMT was paid. The amount of the credit is equal to the amount of AMT paid over the "regular" tax that would have otherwise been due without application of the credit for contributions to nonprofit scholarship-funding organizations (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.).

The amount of AMT credit that may be taken in a subsequent tax year is limited to the amount of "regular" tax that is due over the amount of AMT that would be due if the AMT statutes were applicable.

### **Line 11 - Contaminated Site Rehabilitation Tax Credit**

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

### **Line 12 - State Housing Tax Credit**

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

### **Line 13 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations**

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to the Department's website and follow the links.

The Department of Revenue must approve this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

**Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

### **Line 14 - Renewable Energy Technologies Investment Tax Credit**

A credit is available against Florida corporate income tax for certain eligible costs incurred between July 1, 2006 and June 30, 2010 or between July 1, 2012 and June 30, 2016 in connection with an investment in renewable energy technologies. Any unused credit may be carried forward to tax years ending on or before December 31, 2018.

The certification from the Florida Energy and Climate Commission or the Department of Agriculture and Consumer Services must be attached to the return on which the credit is claimed.

You may transfer this tax credit. To learn more about transfers of this credit refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit*, available on the Department of Revenue's website. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

### **Line 15 - Florida Renewable Energy Production Tax Credit**

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy. The credit is based upon additional electricity produced and sold between January 1, 2007 and June 30, 2010 or January 1, 2013 and June 30, 2016. Any unused amount of an allocated credit may be carried forward for up to five years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit* which is available on the Department of Revenue's website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to your return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

### **Line 16 - New Markets Tax Credit**

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic

Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

#### **Line 17 – Entertainment Industry Tax Credit**

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at <http://www.filminflorida.com/>. Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

#### **Line 18 – Credits for Spaceflight Projects**

A credit is available against Florida corporate income tax for spaceflight businesses that meet specified job creation and investment requirements and are certified by the Department of Economic Opportunity. Attach a copy of the Department of Economic Opportunity's approval/certification letter to the return.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 16.

#### **Line 19 - Research and Development Tax Credit**

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 17.

#### **Line 20 - Energy Economic Zone Tax Credit**

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 18.

#### **Line 21 - Other Credits**

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

#### **Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit**

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1 percent of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, five percent of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

#### **Line 22 - Total Credits Against the Tax**

Enter the sum of Lines 1 through 21 on this line and on the front page of Florida Form F-1120 (Line 12).

#### **Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)**

If you did not pay federal AMT for the related federal taxable year, you will not have to pay AMT to Florida.

Corporations required to pay federal AMT must compute the amount of "regular" Florida corporate income/franchise tax and the amount of Florida AMT that may be due. The corporation is liable for whichever amount is greater.

Florida AMT is 3.3 percent of the Florida alternative minimum taxable income (AMTI). The computation of the Florida AMTI is similar to the computation of the regular Florida taxable income. The primary difference is the starting point for the computation. The federal AMTI, after exemption, is the base used for computing the Florida AMTI.

A corporation that is part of an affiliated group, which filed a consolidated return for federal income tax purposes and paid the federal AMT, must compute Florida AMT even if it files a separate return for Florida. This is true even if the individual corporation would not have been subject to federal AMT if a separate federal return had been filed. The separate corporation must compute its federal AMTI using a pro forma federal Form 4626. The amounts reflected on the pro forma 4626 should be the actual amounts computed as the federal AMTI after the exemption. The federal form instructions indicate that zero should be entered if the actual amount is less than zero. The actual amount should be reflected for purposes of computing the Florida AMT.

The Florida Income Tax Code does not create a separate net operating loss deduction (NOLD) for AMT purposes or limit the amount of the NOLD to 90 percent of AMTI before the NOLD. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4. Any available tax credits itemized in Schedule V should be used against the amount of AMT due.

#### **Line 1 - Federal Alternative Minimum Taxable Income (AMTI) after Exemption**

Enter the amount of federal AMTI, after the allowed \$40,000 exemption or reduced exemption stated on the federal Form 4626.

#### **Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income**

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts or income taxes paid to cities or counties. Prepare a list identifying the amount of tax and the state to which it was paid and attach it to Florida Form F-1120.

#### **Line 3 - Additions to Federal Taxable Income**

Enter the amount from Schedule I, Line 21, Column (b).

#### **Line 5 - Subtractions from Federal Taxable Income**

Enter the amount from Schedule II, Line 12, Column (b).

**Line 7 - Florida Portion of Adjusted Federal Income**

If the taxpayer’s business is conducted entirely within Florida, enter the amount reported on Schedule VI, Line 6 on this line, also.

If the taxpayer’s business is also conducted outside Florida, complete Column (b) titled “Adjusted AMT Income” in Schedule IV. On Schedule VI, Line 7, enter the amount from Schedule IV, Line 9, Column (b).

**Line 8 - Nonbusiness Income Allocated to Florida**

If the taxpayer’s business is conducted entirely within Florida, enter zero. If the business is also conducted outside Florida, enter the amount from Schedule R, Line 1.

**Line 9 - Florida Exemption**

Use the instructions on page 5 for completing Florida Form F-1120, Line 9.

**Note:** The amounts entered in Schedule VI are not reduced by any amount entered on the front page of Florida Form F-1120.

**Schedule R – Nonbusiness Income**

**Note:** Taxpayers that conduct business entirely within Florida need not complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer’s regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer’s economic enterprise as a whole, constitute the taxpayer’s trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer’s trade or business.

**Line 1 - Nonbusiness Income (Loss) Allocated to Florida**

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8). AMT filers should enter the amount of nonbusiness income allocated to Florida on Schedule VI, Line 8.

**Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere**

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

**Line 3 - Total Nonbusiness Income**

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

**Estimated Tax Worksheet**

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

**Line 2 - Florida Exemption \$50,000**

**Members of a Controlled Group** - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

**Examples of Florida Net Operating Loss Carry Forward Schedules**

**For Taxpayers that Apportion (doing business outside Florida):**

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2007	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2008	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

**For 100% Florida Taxpayers:**

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2007	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2008	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

## Forms

**Additional Florida forms** which may be needed.

<b>F-851</b>	<i>Affiliations Schedule</i>
<b>F-1065</b>	<i>Florida Partnership Information Return</i>
<b>F-1120A</b>	<i>Florida Corporate Short Form</i>
<b>F-1120ES</b>	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
<b>F-1120X</b>	<i>Amended Florida Corporate Income Tax Return</i>
<b>F-1122</b>	<i>Authorization and Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return</i>
<b>F-1156Z</b>	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
<b>F-1158Z</b>	<i>Enterprise Zone Property Tax Credit</i>
<b>F-2220</b>	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
<b>F-7004</b>	<i>Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

## Filing Tips

- ✓ **Be sure to make personal file copies of your return and schedules before mailing originals to the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at: [www.myflorida.com/dor](http://www.myflorida.com/dor).**
- ✓ **For ease of processing and to ensure the Department properly records your return and payment, use an original form whenever possible.**
- ✓ **To find filing due dates for the current year go to the Department's website at: [www.myflorida.com/dor/taxes/pdf/CIT\\_due\\_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)**

## Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**To speak with a Department representative**, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)



**Florida Tentative Income / Franchise Tax  
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
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 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
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Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

**F-7004**

FEIN

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Taxable year end:

M	M	D	D	Y	Y
---	---	---	---	---	---

Type of federal return to be filed (Mark "X" in one box only)

1065	1120S
<input type="checkbox"/>	<input type="checkbox"/>

All other federal returns to be filed

<input type="checkbox"/>
--------------------------

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

Tentative tax due (See reverse side)

US DOLLARS				CENTS	

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20169999 0002005030 1 3999999999 0000 2

**Florida Tentative Income / Franchise Tax  
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
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 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

**F-7004**

FEIN

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Taxable year end:

M	M	D	D	Y	Y
---	---	---	---	---	---

Type of federal return to be filed (Mark "X" in one box only)

1065	1120S
<input type="checkbox"/>	<input type="checkbox"/>

All other federal returns to be filed

<input type="checkbox"/>
--------------------------

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

Tentative tax due (See reverse side)

US DOLLARS				CENTS	

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20169999 0002005030 1 3999999999 0000 2

**Florida Tentative Income / Franchise Tax  
Return and Application for Extension of Time to File Return**

You must write within the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

 If typing, type through the boxes. (example) 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

Write your numbers as shown and enter one number per box.

Name  
Address  
City/St  
ZIP

**F-7004**

FEIN

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Taxable year end:

M	M	D	D	Y	Y
---	---	---	---	---	---

Type of federal return to be filed (Mark "X" in one box only)

1065	1120S
<input type="checkbox"/>	<input type="checkbox"/>

All other federal returns to be filed

<input type="checkbox"/>
--------------------------

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

Tentative tax due (See reverse side)

US DOLLARS				CENTS	

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20169999 0002005030 1 3999999999 0000 2



## Information for Filing Florida Form F-7004

F-7004  
R. 01/17

**When to file** — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

**Penalties** —If you are required to pay tax with this application, failure to pay all taxes due will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for a late-filed return when no tax is due.

**Signature** — A person authorized by the taxpayer must sign Florida Form F-7004. They must be: an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or an attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

**The Florida Form F-7004 must be filed** — To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

\_\_\_\_\_

B. Type of federal return filed: \_\_\_\_\_

Contact person for questions: \_\_\_\_\_

Telephone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

Extension of Time Request	Florida Income/ Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due — You must pay 100% of the tax tentatively determined due with this extension request.	3.

Transfer the amount on Line 3 to **Tentative tax due** on reverse side.

## Information for Filing Florida Form F-7004

F-7004  
R. 01/17

**When to file** — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

**Penalties** —If you are required to pay tax with this application, failure to pay all taxes due will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for a late-filed return when no tax is due.

**Signature** — A person authorized by the taxpayer must sign Florida Form F-7004. They must be: an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or an attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

**The Florida Form F-7004 must be filed** — To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

\_\_\_\_\_

B. Type of federal return filed: \_\_\_\_\_

Contact person for questions: \_\_\_\_\_

Telephone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

Extension of Time Request	Florida Income/ Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due — You must pay 100% of the tax tentatively determined due with this extension request.	3.

Transfer the amount on Line 3 to **Tentative tax due** on reverse side.

## Information for Filing Florida Form F-7004

F-7004  
R. 01/17

**When to file** — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to [www.myflorida.com/dor](http://www.myflorida.com/dor)

**Penalties** —If you are required to pay tax with this application, failure to pay all taxes due will void any extension of time and subject the taxpayer to penalties and interest. There is also a penalty for a late-filed return when no tax is due.

**Signature** — A person authorized by the taxpayer must sign Florida Form F-7004. They must be: an officer or partner of the taxpayer; a person currently enrolled to practice before the Internal Revenue Service (IRS); or an attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

**The Florida Form F-7004 must be filed** — To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

\_\_\_\_\_

B. Type of federal return filed: \_\_\_\_\_

Contact person for questions: \_\_\_\_\_

Telephone number: (\_\_\_\_\_) \_\_\_\_\_

Contact person email address: \_\_\_\_\_

Extension of Time Request	Florida Income/ Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due — You must pay 100% of the tax tentatively determined due with this extension request.	3.

Transfer the amount on Line 3 to **Tentative tax due** on reverse side.