

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8 FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULE 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) No change.

(2) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change.

| Form Number       | Title                                                                                                                                                                                                                                                        | Effective Date                |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| (4)(a) No change. |                                                                                                                                                                                                                                                              |                               |
| (b) DR-907N       | Instructions for Filing Insurance Premium Installment Payment (Form DR-907)<br><br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17784">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17784</a> )                           | <u>01/26</u> <del>02/25</del> |
| (5)(a) DR-908     | Insurance Premium Taxes and Fees Return for Calendar Year <u>2025</u> <del>2024</del><br><br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17786">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17786</a> )                 | <u>01/26</u> <del>02/25</del> |
| (b) DR-908N       | Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return<br><br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17787">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17787</a> )                | <u>01/26</u> <del>02/25</del> |
| (6) DR-350900     | <u>2025</u> <del>2024</del> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908<br><br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17788">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17788</a> ) | <u>01/26</u> <del>02/25</del> |

Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 624.509(3), 624.511(1), , 624.518(1),

636.066(1) FS. Law Implemented 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, 213.235, 213.37, 213.755, 220.183, 220.191, 252.372, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 FS., ss. 64, 66, Ch. 2025-208 LOF. 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, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-23, 1-1-24, 2-20-25,\_\_\_\_\_.