

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULES 12C-1.022 AND 12C-1.051

12C-1.022 Returns; Filing Requirement.

(1) No change.

(a) through (d) No change.

(e) Any nonprofit or other tax-exempt organization, including a private foundation, which is exempt from federal income tax under I.R.C. s. 501(a), and is described in I.R.C. s. 501(c), is required to file a Form F-1120 only when such organization has “unrelated trade or business taxable income,” as determined under I.R.C. s. 512, or is filing a Form 990T with the Internal Revenue Service. This filing requirement does not apply to a charitable trust. An organization that is required to apply for a “determination letter” ~~in order~~ to be exempt under I.R.C. s. 501(a), which has not timely filed such application on or before its due date as required by I.R.C. Reg. s. 1.508-1 or which has received an adverse determination, ~~is shall not be considered to be~~ a tax-exempt organization. Such organization is subject to the Florida corporate income tax and is required to file a Form F-1120, unless the organization receives a retroactively effective determination letter. If an organization does not file Florida corporate income tax returns in reliance on this rule, and the Internal Revenue Service determines that the organization was not exempt from federal income tax for any such period, ~~then~~ the organization ~~is will be~~ required to file Form F-1120 or Form F-1120X, Amended Florida Corporate Income/Franchise Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.), pursuant to Section 220.23, F.S.

(f) through (k) No change.

(2) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.21, 220.22(4), 220.51 FS. Law Implemented 220.22, 605.1103 FS., ss. 62, 63, Ch. 2025-208, LOF. History—New 10-20-72, Amended 10-20-73, 10-8-74, 3-5-80, Formerly 12C-1.22, Amended 12-21-88, 4-8-92, 12-7-92, 3-18-96, 10-2-01, 6-19-03, 8-4-05, ____.

12C-1.051 Forms.

(1)(a) No change.

(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 website at 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, 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).

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17789)	XX/XX 02/25
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025 2024 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17790)	XX/XX 02/25
(6) through (16) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 402.261(7)(a), 1002.395(12)(b) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 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, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 2-20-25.