STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE

ESTATE TAX

REPEALING RULES 12C-3.0015, 12C-3.006, 12C-3.008 AND 12C-3.010

The following rules are hereby repealed:

12C-3.0015 Affidavit – No Florida Estate Tax Due.

(1) No Florida estate tax is due and no Florida estate tax return is required to be filed by the personal representative of an estate when the decedent died on or after January 1, 2005.

(2)(a) When the personal representative is not required to file a federal estate tax form (Form 706 or 706-NA), an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court in every county where the decedent owned real property to remove any Florida estate tax lien on the decedent's real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(b) When the personal representative is required to file a federal estate tax form (Form 706 or 706-NA) and owes no Florida estate tax, an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court to remove any Florida estate tax lien on the decedent's real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(c) When the decedent died on or after January 1, 2005, the personal representative of an estate is not required to file the affidavits in this subsection for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.26, 198.32 FS. History–New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24,___.

12C-3.0015 Affidavit – No Florida Estate Tax Due.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.26, 198.32 FS. History–New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24, Repealed ___.

12C-3.006 Information Confidential.

No private person, firm or corporation shall be entitled to receive a copy of or any information relative to the value of any estate or any particulars set forth or disclosed in any report or return required to be filed with the Department under Chapter 198, F.S., without the expressed written consent of a person signing such report or return or their attorney as the same appears in the records of the Department.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 213.053(1)(e), (2)(a) FS. History–New 2-19-72, Formerly 12C-3.06, Amended 8-25-94, 12-13-94,___.

12C-3.006 Information Confidential.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 213.053(1)(e), (2)(a) FS. History–New 2-19-72, Formerly 12C-3.06, Amended 8-25-94, 12-13-94, Repealed ___.

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading these forms 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, 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).

Form Number	Title	Effective Date
(2) DR-312	Affidavit of No Florida Estate Tax Due (http://www.flrules.org/Gateway/reference.asp?No=Ref-16275)	01/24
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (http://www.flrules.org/Gateway/reference.asp?No=Ref-16276)	01/24

~~(4) F-706~~	~~Florida Estate Tax Return (R. 10/13)~~ ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-03611)~~	~~01/14~~

~~*Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.32(2), (3), FS. History–New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24,___.*~~

12C-3.008 Public Use Forms.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.32(2), (3), FS. History–New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24, Repealed ___.

~~**12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.**~~

~~(1) When the decedent died prior to January 1, 2005, Section 198.19, F.S., requires that a Final Certificate be issued to the personal representative. However, if an attorney is representing the estate and files the estate tax return, the Final Certificate will be mailed to the attorney, and a copy of the Final Certificate transmittal letter will be sent to the personal representative. Otherwise, the Final Certificate will be mailed to the personal representative. If it is determined that no estate taxes are due to the State of Florida, the Department (upon receipt of a $5.00 fee for each certificate requested) will issue a Nontaxable Certificate to the personal representative, administrator, curator, heirs, devisees, or legatees of the decedent.~~

~~(2) For decedents who died on or after January 1, 2005, the Department will not issue a Final Certificate or Nontaxable Certificate to the personal representative of the estate, as defined in Section 198.01(2), F.S. The personal representative may file an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) or an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.), as provided in Rule 12C-3.0015, F.A.C., to evidence that no Florida estate tax liability is due.~~

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13, 198.19, 198.32(2) FS. History–New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09, 1-20-14,___.

12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13, 198.19, 198.32(2) FS. History–New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09, 1-20-14, Repealed ____.