

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Nikki Fried

July 25, 2019

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

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the June 4, 2019, Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Child Support. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 3)	RECOMMEND APPROVAL

ATTACHMENT 1

STATE OF FLORIDA

Original
C & N Reporters

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RON DESANTIS
ATTORNEY GENERAL ASHLEY MOODY
CHIEF FINANCIAL OFFICER JIMMY
PATRONIS
COMMISSIONER OF AGRICULTURE
NIKKI FRIED

DATE: TUESDAY, JUNE 4, 2019

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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* * * *

DEPARTMENT OF REVENUE

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3 GOVERNOR DESANTIS: Doctor Zingale, Revenue.

4 EXECUTIVE DIRECTOR ZINGALE: Good morning.

5 GOVERNOR DESANTIS: Good morning.

6 EXECUTIVE DIRECTOR ZINGALE: Governor and
7 Cabinet, we have four items on the agenda today.
8 The first is the approval of the minutes.

9 GOVERNOR DESANTIS: Motion to approve.

10 Is there a second?

11 ATTORNEY GENERAL MOODY: Second.

12 COMMISSIONER FRIED: Second.

13 GOVERNOR DESANTIS: No objections, the motion
14 carries.

15 Item 2.

16 EXECUTIVE DIRECTOR ZINGALE: Item 2, the
17 Department requests approval to file and certify
18 with the Secretary of State for final adoption
19 under Chapter 120 Florida Statutes rules related to
20 general tax administration.

21 GOVERNOR DESANTIS: Motion to approve.

22 And is there a second?

23 ATTORNEY GENERAL MOODY: Second.

24 CFO PATRONIS: Second.

25 GOVERNOR DESANTIS: No objection, the motion

1 carries.

2 Three.

3 EXECUTIVE DIRECTOR ZINGALE: The Department
4 requests approval to file and certify with the
5 Secretary of State for final adoption under
6 Chapter 120 Florida Statutes rules related to
7 property tax oversight.

8 GOVERNOR DESANTIS: Okay. Motion to approve.
9 Is there a second?

10 COMMISSIONER FRIED: Second.

11 GOVERNOR DESANTIS: Any objections?

12 (NO RESPONSE).

13 GOVERNOR DESANTIS: Hearing none, the motion
14 carries.

15 Item 4.

16 EXECUTIVE DIRECTOR ZINGALE: Finally, the
17 Department requests approval of the authority to
18 publish a notice of proposed rules in the Final
19 (sic) Administrative Register for rules relating to
20 child support.

21 Request approval.

22 GOVERNOR DESANTIS: Motion to approve.

23 Is there a second?

24 ATTORNEY GENERAL MOODY: Second.

25 GOVERNOR DESANTIS: All right. No objections,

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the motion carries.

Thank you very much.

EXECUTIVE DIRECTOR ZINGALE: Thank you.

Appreciate the opportunity.

GOVERNOR DESANTIS: Sure.

* * * *

ATTACHMENT 2

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULES 12E-1.030, 12E-1.036 AND 12E-1.039

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of Child Support Obligations, incorporate changes to form CS-ES96 to remove content that does not apply to judicially processed child support cases, to form CS-OA140R to include the statutory requirement for rendering a support order, and to form CS-OA178 to clarify the date for which the past due support was determined.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, incorporate the Family Law Financial Affidavit (form CS-PO30) used to determine annual income when establishing child support obligations.

The proposed amendment to Rule 12E-1.039, F.A.C., Request for Services, incorporates changes to form CS-PO34 to assist customers in requesting child support services.

The proposed amendments to Rules 12E-1.030, 12E-1.036, and 12E-1.039, F.A.C., also incorporate administrative changes to forms CS-PO31, CS-OA01, CS-OA12, CS-OP50, CS-OA40, and CS-OX40 to provide additional assistance to customers requesting child support services, to reflect the statutory requirements for administrative support orders, and to clarify the date upon which any past due support was determined for an administrative support order.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12E-1.030, 12E-1.036, and 12E-1.039 F.A.C., is to incorporate forms used by the Child Support Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

APRIL 17, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on April 3, 2019 (Vol. 45, No. 65, P. 1463), to advise the public of the proposed changes to Rule 12E-1.030, 12E-1.036, and Rule 12E-1.039, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on April 17, 2019. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

JUNE 4, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 4, 2019, and approved the publication of the Notice of Proposed Rule for changes to Rule 12E-1.030, 12E-1.036 and Rule 12E-1.039, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on May 24, 2019 (Vol. 45, No. 102, P. 2367).

SUMMARY OF RULE HEARING

JUNE 28, 2019

A Notice of Proposed Rule was published in the Florida Administrative Register on June 7, 2019 (Vol. 45, No. 111, p. 2540-2543), to advise the public of the proposed changes to Rule 12E-1.030, Rule 12E-1.036 and Rule 12E-1.039, F.A.C. The notice also provided that, if requested in writing, a public hearing would be held on June 28, 2019. No timely request for a hearing was received by the agency, and no hearing was held. No public comments were received by the Department.

In response to written comments from the Joint Administrative Procedures Committee dated June 18, 2019, a Notice of Change was published in the July 3, 2019, edition of the Florida Administrative Register (Vol. 45, No. 129, p. 2969-2970).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULE 12E-1.030, 12E-1.036 AND 12E-1.039

12E-1.030 Administrative Establishment of Child Support Obligations.

(1) through (3) No change.

(4) Obtaining Cooperation from the Petitioner.

(a) If a case is eligible for establishment of an administrative support order the Department must obtain cooperation from the petitioner before serving notice on the respondent. To obtain cooperation, the Department mails the petitioner Form CS-ES96, Request for Information Administrative Support Action, incorporated herein by reference, effective 08/1909/18, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09861); the Financial Affidavit Administrative Proceeding (CS-OA11); the Parent Information Form (CS-OA12); and the Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a). Forms CS-OA11 and CS-OA12 are incorporated by reference in Rule 12E-1.036, F.A.C. Form CS-OA250 is available at www.floridarevenue.com/childsupport/parenting_time_plans. The petitioner has 20 days after the mailing date of the forms to complete and return them. If the action was requested by another state's Title IV-D agency, the petitioner has 45 days after the mailing date of the forms to complete and return them.

(b) and (c) No change.

(5) through (13) No change.

(14) Modifying an Administrative Support Order.

(a) through (c) No change.

(d) The Department shall notify the parents or caregiver when it begins a proceeding to modify the support obligation of an Administrative Support Order.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09862>), to modify the support obligation amount when a review indicates a modification is appropriate. If the party that did not request the review responds during the support order review, the Department sends the proposed order by regular mail to both parties to their addresses of record. If the non-requesting party does not participate in the support order review, the Department shall attempt to serve the proposed order on the non-requesting party by certified mail or personal service. If service is not accomplished by certified mail or personal service, the Department shall send the non-requesting party the proposed order by regular mail to the non-requesting party's address of record. If the proposed order is not contested by either party within 30 days of service by certified mail or personal service, or 35 days after the Notice is sent by regular mail, the Department prepares and renders Form CS-OA140R, Final Modified Administrative Support Order, hereby incorporated by reference, effective ~~08/1909/18~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09863). Under section 409.2563(13)(c), F.S., a party to an administrative proceeding has a continuing duty to provide the Department with a current mailing address after being served with an initial notice under paragraph (5)(b) of this rule, and the party is presumed to receive a subsequent notice, proposed order or other document mailed to the party's address of record including a proposed order to modify support.

2. and 3. No change.

(15) Termination of an Administrative Support Order.

(a) through (d) No change.

(e) When the Department begins a proceeding to terminate an Administrative Support Order, the Department shall notify the parents or caregiver by regular mail at the address of record for each party using Form CS-OA160, Notice of Intent to Terminate Final Administrative Support Order, hereby incorporated by reference, effective 09/19/2017,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08627>). If the notice is not contested the Department shall render Form CS-OA178, Final Order Terminating Administrative ~~Order~~ Terminating Support Order, hereby incorporated by reference, effective ~~08/19~~09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08628).

(16) through (18) No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), 409.2563(7)(e), 409.2563(16), 409.25633(9) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, 9-17-18, _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (6) No change.

(7) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) No change.

(b) Proceeding in Circuit Court.

1. No change.

2. Respondent Asks the Department to Proceed in Circuit Court. The respondent may ask the

Department to stop the administrative proceeding and proceed in circuit court. The respondent must make this request in writing and the request must be received by the Department within 20 days after being served the Initial Notice. The request from the respondent must state that he requests the Department proceed with the determination of paternity in circuit court or that he has custody matters or parental rights issues which need to be addressed by the court. Oral requests are not accepted. If the respondent files a timely request for the Department to file an action in circuit court, the Department will send the respondent Form CS-OA247, Request for Court Action Status Update, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08633>). The Department sends the petitioning parent Form CS-OA248, Notice of Court Action Financial Affidavit Needed for Court, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08634>).

3. The Department then sends the petitioning parent Form CS-PO31, Family Law Financial Affidavit (Short Form), hereby incorporated by reference, effective 08/19/09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08635). Form CS-PO31 instructs the petitioning parent to contact the Department by phone to request a Family Law Financial Affidavit (Long Form), Form CS-PO30, if the individual's gross income is \$50,000 or more per year. Form CS-PO30 is hereby incorporated by reference, effective 08/19, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____). The Department will send the CS-PO30 to the petitioning parent upon request.

4. If the petitioning parent does not return the CS-PO30 or CS-PO31, the Department shall initiate case closure if the petitioning parent is not receiving public assistance. If the petitioning parent is receiving Medicaid or food assistance, the Department shall report noncooperation to

the Department of Children and Families as required by section 409.2572, F.S., and initiate case closure. If the petitioning parent is receiving temporary cash assistance for the child, the Department shall prepare a financial affidavit for the other parent as authorized by section 61.30(15), F.S. If the petitioning parent returns the CS-PO30 or CS-PO31, the Department will file a petition with the clerk of court to determine the support obligation and obtain a civil case number.

5. After filing the petition in circuit court, the Department sends a copy of the petition to the respondent by certified mail, return receipt requested. Along with the copy of the petition, the Department sends the Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06604>), CS-OA18, effective 4/5/16, and incorporated by reference. The Department also sends two copies of the Waiver of Service of Process form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06605>), CS-OA19, effective 4/5/16, and incorporated by reference. If the respondent is represented by an attorney, the Department sends this packet of forms and petition to the respondent's attorney.

6. The respondent has 10 days from the receipt of these forms to sign and complete one copy of the CS-OA19, and return it to the Department. If the Department does not receive the signed completed CS-OA19, within 10 days, it proceeds with the establishment of paternity administratively. The Department also files a voluntary dismissal of the civil case with the clerk of court and mails a copy of the voluntary dismissal to the respondent. If the respondent completes and returns the CS-OA19, within 10 days, the Department sends the petitioner or caregiver the Dismissal of Administrative Proceeding CS-OA88 form. The Department will then end the administrative proceeding and proceed in circuit court.

(8) through (12) No change.

(13) Proceeding to Establish an Administrative Paternity and Support Order.

(a) After paternity has been determined, the Department may serve the alleged father by regular mail at the address of record with the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08996), CS-OA01, effective 08/19/18, and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. No change.

2. Send the alleged father the Financial Affidavit Administrative Support Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08640>), CS-OA11, effective 09/19/2017, and incorporated by reference. The CS-OA11 requests information to determine an individual's income for the purpose of calculating the child support guideline amount. Also included in the packet is the Parent Information Form Administrative Support Proceeding (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08641), CS-OA12, effective 08/19/19/2017, and incorporated by reference, which asks each party for case specific information regarding employment, residence, and children.

3. No change.

(b) No change.

(14) No change.

(15) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09866), CS-OP50, effective ~~08/1909/18~~, or a Final Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09867), CS-OA40, effective ~~08/1909/18~~, both forms incorporated by reference, if the alleged father does not ask for a hearing timely. The Department may use a Final Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09868), CS-OX40, effective ~~08/1909/18~~, and incorporated by reference, in cases where there is more than one child on the order and paternity does not need to be established for all of the children. In addition to the Final Administrative Paternity and Support Order, the Department enters an Income Deduction Order as part of the Final Administrative Paternity and Support Order. The respondent is responsible for making the ordered payments to the State Disbursement Unit until the income deduction begins.

(b) through (e) No change.

(16) through (21) No change.

Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9) FS. Law Implemented 409.256, 409.2563, 409.25633 FS. History—New 4-5-16, Amended 9-19-17, 1-17-18, 9-17-18,

_____.

12E-1.039 Request for Services.

(1) through (4) No change.

(5) Supporting documents; additional requirements.

(a) An individual who applies for services under subsection (4) or who receives ~~The~~

applicant and public assistance recipient must:

1. and 2. No change.

3. Provide a paternity declaration for each child who does not have a legal father.

~~a.~~ ~~(H)~~ The Department uses the Paternity Declaration, Form CS-PO34, for the mother. Form CS-PO34, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08654), is incorporated herein by reference effective ~~08/19/2017~~ 08/19/2017.

~~b.~~ ~~(H)~~ The Department uses the Paternity Statement by Non-Parent, Form CS-PO102, for the non-parent caregiver. Form CS-PO102, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08655>), is incorporated herein by reference effective 09/19/2017.

~~c.~~ ~~(H)~~ The Department uses the Paternity Statement by Alleged Father, Form CS-PO103 for the alleged father. Form CS-PO103, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08656>), is incorporated herein by reference effective 09/19/2017.

4. Provide a separate completed Additional Alleged Fathers form (CS-ES119) for each alleged father named on the paternity declaration. Form CS-ES119, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08661>), is hereby incorporated by reference, effective 09/19/2017.

~~54.~~ Provide the Department proof of health insurance if the child(ren) is insured.

~~65.~~ Inform the Department of any changes in information for himself or herself, the child(ren) or other parent(s). This includes addresses, employment, phone numbers, and where the child(ren) resides.

~~76.~~ Voluntarily submit to personal jurisdiction in Florida.

~~87.~~ Cooperate with the Department as required by Rule 12E-1.008, F.A.C.

(6) Application and Referral Review.

(a) No change.

(b) No change.

1. and 2. No change.

~~3. The Department will provide the public assistance recipient Form CS-ES119, Additional Alleged Fathers, if there is more than one alleged father. The public assistance recipient must complete and submit the CS-ES119 form(s) provided. Form CS-ES119, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08661>), is hereby incorporated by reference, effective 09/19/2017.~~

34. The Department will notify the Department of Children and Family Services in accordance with Section 409.2572, F.S., if the public assistance recipient fails to provide all required information.

Rulemaking Authority 409.2557(3)(h), (i) FS. Law Implemented 409.2567 FS. History—New 9-19-17, _____.



Child Support Program

CS-ES96
Rule 12E-1.030
Florida Administrative Code
Effective 08/19

Request for Information
Administrative Support Action

<<Option 1>>

<<Date>>

Child Support Case Number: <<CaseNumber>>

Activity Number: <<ActivityNum>>

Other Parent: <<NCPName>>

The Child Support Program is establishing, modifying, or reviewing a support order for the child(ren) named below and needs information about you to decide how much the other parent should pay:

Child's Name

Child's Birth Date

<<Child1Name>>

<<Child1DOB>>

<<Child2Name>>

<<Child2DOB>>

WHAT YOU NEED TO DO

- Complete the enclosed forms.
Return completed forms within <<Option 2>> days from the date of this notice.
Mail the forms to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

If you have questions or need help:

Call: <<CountyPhoneNumber>>
Chat with us or learn more at: floridarevenue.com/childsupport
Access your case online: childsupport.floridarevenue.com
Find an office near you: floridarevenue.com/childsupport/contact

XXXX

<<Option 3>>

<<Option 4>>

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MAIL USE ONLY

Option 1 (Based on whether Florida is the initiating or responding state)

A. When Florida is the initiating state, the address of the parent due support is printed normally.

B. Insert when Florida is the responding state. The name of the parent due support is selected, with the following text:

In Care of Child Support Agency

Then the street, street 2, city, state, and zip code of the Business Partner in the role of other state county on the case, or, if other state county is missing, the Business Partner in the role of other state agency on the case.

Option 2 (Based upon the activity and recipient)

A. Insert when the form is generated to the other parent as part of an administrative establishment action, and when generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on in-state or initiating cases: 20

B. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on responding cases: 45

Option 3

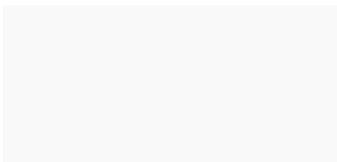
A. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on in-state or initiating cases.

If you receive public assistance: If you receive temporary cash assistance, Medicaid, or Food Assistance and do not complete and return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us to discuss your options for how to cooperate with the Child Support Program.

If you do not receive public assistance: If you do not receive public assistance and do not complete and return the forms, your case may be closed.

B. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on responding cases.

The Program requires the completed forms to move forward in establishing a child support case. If the completed forms are not returned within 45 days, the Program will proceed to close your case. Please contact the Program immediately if you have a question regarding these forms.



Option 4: Insert when the form is generated with an Administrative Initial Notice for administrative support only cases and the parenting time indicator is Yes.

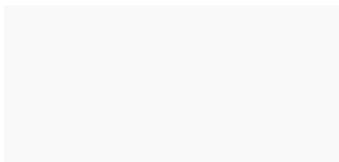
Parenting Time Plan: A Title IV-D Standard Parenting Time Plan form is included in this packet. If you do not have a parenting time plan and wish to include a plan in your support order, the Title IV-D Standard Parenting Time Plan can be used for this purpose. A blank copy of the Title IV-D Standard Parenting Time Plan form will also be provided to the other parent.

You are not required to complete the enclosed Title IV-D Standard Parenting Time Plan to obtain a support order for your child. If both you and the other parent agree to and sign the Title IV-D Standard Parenting Time Plan, or your own parenting time plan, and mail the plan to the Florida Department of Revenue Child Support Program at the address on page 1 of this notice before a final administrative order is entered, the plan will be made a part of the final order. Both parents do not need to sign the same form, however, the plan provided must be identical.

If an agreed upon, signed parenting time plan is not provided to the Program before the final administrative order is entered, the Child Support Program will enter the child support order and provide the parents the Petition to Establish a Parenting Time Plan form that may be filed in court by either parent. The Child Support Program cannot file the petition or represent either parent at the hearing.

Once a parenting time plan is established and included in a child support order, the plan may only be changed or enforced by the court. The Program does not review, evaluate, negotiate or prepare parenting time plans, and cannot modify or enforce an existing parenting time plan.

For more information, visit floridarevenue.com/childsupport/parenting_time_plans.



4. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>

5. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Modified Order.

6. This Final Modified Order is being entered without a hearing because <<Option 12>>.

7. The Child Support Program makes the following findings of fact:

- a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
- b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents' combined net income).
- c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
- d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

8. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.

9. The Respondent's guideline share of the total child support need is \$ <<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

10. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child

<<Option 17>>

<<Option 18>>

11. <<Option 50>>

<<Option 20>>

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XXXX

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MAIL USE ONLY

Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<CurrSupAmt>> per month in current support, plus
\$<<Total Payment for Past-Due Support>> per month to reduce the arrears amount of
\$<< Total Past Due Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>.

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Modified Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Modified Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<CurrSupAmt>> per month for current child support, plus
 - (b) \$<< Total Payment for Past-Due Support >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Total Past Due Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

<<Option 57>>

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 12 (Based on activity status codes)

A. No DOAH Request

the Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

the Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A, B, or C.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

XXXX
XXXX

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either A, B, or C.

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E. Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.

XXXX
XXXX

- L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

XXXX
XXXX

OPTION 18 [Select A, B, or C]

- A.** The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B.** The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C.** Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

OPTION 20B

<<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive, greater than 0.00 (for OX120, OA120, OA120R, OX140, OA140 and OA140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

OPTION 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

XXXX
XXXX

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

OPTION 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

OPTION 36 (Reason for order modification)

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

OPTION 38

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

OPTION 39

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

XXXX
XXXX

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

OPTION 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.

XXXX
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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

____ Petitioners,
and

Depository Number: _____
Child Support Case Number: _____

Respondent.

Final Order Terminating
Administrative Support Order

- 1. Pursuant to section 409.2563, Florida Statutes, the Florida Department of Revenue (DOR) issues this Final Order Terminating Administrative Support Order. The child involved in this matter is:

Table with 2 columns: Child's Name, Child's Date of Birth. Includes four rows of blank lines for entry.

In support of this Order, DOR makes the following
FINDINGS OF FACT AND CONCLUSIONS OF LAW:

- 2. The name of the parent due support is _____
3. We intend to take this action because we have been notified of reasons/facts justifying termination of the order, specifically:

- checkbox the Petitioner requests the order be terminated
checkbox the Respondent is permanently disabled
checkbox the child is now living with the parent who owes support
checkbox the parental rights of the parent who owes support have been terminated.

- 4. DOR has jurisdiction over this proceeding because we are providing Title IV-D child support services to the petitioner.

XXXX

CS-OA178
Rule 12E-1.030
Florida Administrative Code
Effective 08/19

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5. On _____ DOR rendered a Final Administrative Support Order establishing certain child support obligations of the Respondent; specifically, the Final Order requires the Respondent to pay, starting _____, current support of \$_____ per month, and \$_____ per month on a retroactive support obligation of \$_____. The Final Order includes a requirement to provide health insurance for the child(ren) and payment of noncovered medical expenses.
6. Neither parent or caregiver has requested an administrative hearing within the time allowed in the Notice of Intent to Terminate Final Administrative Support Order, a copy of which has been served on all parties. Pursuant to s. 409.2563(7)(b), F.S., the right of any party to request a hearing is deemed waived.

Based upon the foregoing Findings of Fact and Conclusions of Law, and in accordance with ss. 61.30 and 409.2563, F.S., it is

ORDERED AND ADJUDGED that:

A. The current child support obligation of the Respondent and any requirement to provide health insurance and/or payment of noncovered medical expenses for the minor child contained in the Final Administrative Support Order rendered on _____ are terminated effective _____.

The Respondent owes \$_____ in past-due support that accrued while the Administrative Support Order was in effect.

A. Past-due support as of Enter date in the amount of \$_____ is owed to the State of Florida.

B. Past-due support as of Enter date in the amount of \$_____ is owed to the Petitioner _____.

No arrears are owed to the Petitioner _____.

The Petitioner has informed DOR that she/he wishes to waive arrears owed to him/her in the amount of \$_____.

B. The Income Deduction Order rendered on _____ is terminated effective immediately.

The Respondent shall pay \$_____ each month towards past-due support.

The Respondent is responsible for making payments to the State Disbursement Unit until income deductions begins.

C. The Department of Revenue's file in this matter will be closed when all past-due support owed is paid.

D. Effective Date. This order is effective immediately and remains in effect until vacated on appeal or superseded by a subsequent court order.

XXXX
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DONE AND ORDERED this _____ day of _____, 20____.

Authorized Designee for: Ann Coffin
Director, Child Support Program
State of Florida Department of Revenue

CERTIFICATE OF RENDITION

I HEREBY CERTIFY that the foregoing Final Order Terminating Administrative Support Order has been filed in the official records of Department of Revenue, this _____ day of _____, 20_____.

Deputy Agency Clerk

Copies Furnished to:
Clerk of the Circuit Court
_____, Petitioner
_____, Respondent

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NOTICE OF RIGHT TO APPEAL

Any party who is adversely affected by the foregoing Final Order Terminating Administrative Support Order has the right to ask for judicial review (Section 120.68, Florida Statutes). The request must be received within thirty (30) days of the filing date on this Final Order. To ask for judicial review, complete both of the following steps:

1. File an original Notice of Appeal as prescribed by the Florida Rules of Appellate Procedure, with the Deputy Agency Clerk of the Department of Revenue at:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal, together with the filing fee (Section 35.22, Florida Statutes, or other applicable law) with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where the party seeking review resides.

Filing with either the DOR Deputy Agency Clerk or the Clerk of a District Court of Appeal is effective when the clerk receives the notice, not when it was mailed.

XXXX
XXXX

INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE FORM 12.902(b), FAMILY LAW FINANCIAL AFFIDAVIT (SHORT FORM)

When should this form be used?

This form should be used when you are involved in a family law case which requires a **financial affidavit** and your individual gross income is **UNDER \$50,000 per year** unless:

- 1) You are filing a simplified dissolution of marriage under rule 12.105 and both parties have waived the filing of a financial affidavit;
- 2) You have no minor children, no support issues, and have filed a written settlement agreement disposing of all financial issues; or
- 3) The court lacks jurisdiction to determine any financial issues.

If your gross income is \$50,000 or over per year, call us at: <<CountyPhoneNumber>> and request a Financial Affidavit (Long Form).

This form should be typed or printed in black ink. After completing this form, you should sign the form before a **notary public** and return it to: Child Support Program, 5050 W. Tennessee Street, Building L, Tallahassee, FL 32399-0195.

What should I do next?

A copy of this form must be served on the other party in your case within 45 days of being served with the petition, if it is not served on him or her with your initial papers. Service must be in accordance with Florida Rule of Judicial Administration 2.516.

Where can I look for more information?

Before completing this form, you should read the "General Information" and "Glossary" sections of the Florida Family Law Rules of Procedure forms. The words that are in "bold underline**" in these instructions are defined there. For further information, see rule 12.285, Florida Family Law Rules of Procedure.**

Special notes...

If you want to keep your address confidential because you are the victim of sexual battery, aggravated child abuse, aggravated stalking, harassment, aggravated battery, or domestic violence, do not enter the address, telephone, and fax information at the bottom of this form. Instead, file a **Request for Confidential Filing of Address**, Florida Supreme Court Approved Family Law Form 12.980(h).

The affidavit must be completed using **monthly** income and expense amounts. If you are paid or your bills are due on a schedule which is not monthly, you must convert those amounts. Hints are provided below for making these conversions.

XXXX
XXXX

Hourly - If you are paid by the hour, you may convert your income to monthly as follows:

$$\begin{aligned} \text{Hourly amount} &\times \text{ Hours worked per week} = \text{Weekly amount} \\ \text{Weekly amount} &\times 52 \text{ Weeks per year} = \text{Yearly amount} \\ \text{Yearly amount} &\div 12 \text{ Months per year} = \text{Monthly Amount} \end{aligned}$$

Daily - If you are paid by the day, you may convert your income to monthly as follows:

$$\begin{aligned} \text{Daily amount} &\times \text{ Days worked per week} = \text{Weekly amount} \\ \text{Weekly amount} &\times 52 \text{ Weeks per year} = \text{Yearly amount} \\ \text{Yearly amount} &\div 12 \text{ Months per year} = \text{Monthly Amount} \end{aligned}$$

Weekly - If you are paid by the week, you may convert your income to monthly as follows:

$$\begin{aligned} \text{Weekly amount} &\times 52 \text{ Weeks per year} = \text{Yearly amount} \\ \text{Yearly amount} &\div 12 \text{ Months per year} = \text{Monthly Amount} \end{aligned}$$

Bi-weekly - If you are paid every two weeks, you may convert your income to monthly as follows:

$$\begin{aligned} \text{Bi-weekly amount} &\times 26 = \text{Yearly amount} \\ \text{Yearly amount} &\div 12 \text{ Months per year} = \text{Monthly Amount} \end{aligned}$$

Bi-monthly - If you are paid twice per month, you may convert your income to monthly as follows:

$$\text{Bi-monthly amount} \times 2 = \text{Monthly Amount}$$

Expenses may be converted in the same manner.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

XXXX
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Case No.: <<Court Case #>>

<<Option 1>>

FAMILY LAW FINANCIAL AFFIDAVIT (SHORT FORM)
(Under \$50,000 Individual Gross Annual Income)

I, <<NCPorCPName>>, being sworn, certify that the following information is true.

My Occupation: <<Option 2>> _____ Employed by: <<Option 2>> _____

Business Address: <<Option 2>> _____

Pay rate: \$ _____ () every week () every other week () twice a month () monthly
() other: _____

_____ Check here if unemployed and explain on a separate sheet your efforts to find employment.

SECTION I. PRESENT MONTHLY GROSS INCOME:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

- 1. Monthly gross salary or wages 1. \$ _____
- 2. Monthly bonuses, commissions, allowances, overtime, tips, and similar payments 2. _____
- 3. Monthly business income from sources such as self-employment, partnerships, close corporations, and/or independent contracts (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expenses.) 3. _____
- 4. Monthly disability benefits/SSI 4. _____
- 5. Monthly Workers' Compensation 5. _____
- 6. Monthly Unemployment Compensation 6. _____
- 7. Monthly pension, retirement, or annuity payments 7. _____
- 8. Monthly Social Security benefits 8. _____
- 9. Monthly alimony actually received
 - 9a. From this case \$ _____
 - 9b. From other case(s) \$ _____
 Add 9a and 9b 9. _____
- 10. Monthly interest and dividends 10. _____
- 11. Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expense items.) 11. _____
- 12. Monthly income from royalties, trusts, or estates 12. _____
- 13. Monthly reimbursed expenses and in-kind payments to the extent that they reduce personal living expenses 13. _____
- 14. Monthly gains derived from dealing in property (not including nonrecurring gains) 14. _____
- 15. Any other income of a recurring nature (list source) _____ 15. _____
- 16. _____ 16. _____
- 17. **PRESENT MONTHLY GROSS INCOME** (Add lines 1-16) **TOTAL:** 17. \$ _____

XXXX
XXXX

T

PRESENT MONTHLY DEDUCTIONS

- 18. Monthly federal, state, and local income tax (corrected for filing status and allowable dependents and income tax liabilities)
 Federal: _____ State: _____ Local: _____ = 18. \$ _____
- 19. Monthly FICA or self-employment taxes 19. _____
- 20. Monthly Medicare payments 20. _____
- 21. Monthly mandatory union dues 21. _____
- 22. Monthly mandatory retirement payments 22. _____
- 23. Monthly health insurance payments (including dental insurance), excluding portion paid for any minor children of this relationship 23. _____
- 24. Monthly court-ordered child support actually paid for children from another relationship (Complete if you PAY support. Do not enter support you receive.) 24. _____
- 25. Monthly court-ordered alimony actually paid (Add 25a and 25b)
 25a. From this case \$ _____
 25b. From other case(s) _____ 25. _____
- 26. **TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30, FLORIDA STATUTES**
 (Add lines 18 through 25) 26. \$ _____
- 27. **PRESENT NET MONTHLY INCOME** (Subtract line 26 from 17) 27. \$ _____

XXXX
 XXXX

T

SECTION IV. CHILD SUPPORT GUIDELINES WORKSHEET

(Florida Family Law Rules of Procedure Form 12.902(e), Child Support Guidelines Worksheet, MUST be filed with the court at or prior to a hearing to establish or modify child support. This requirement cannot be waived by the parties.)

[Check **one** only]

____ **A Child Support Guidelines Worksheet IS or WILL BE filed in this case.** This case involves the establishment or modification of child support.

____ **A Child Support Guidelines Worksheet IS NOT being filed in this case.** The establishment or modification of child support is not an issue in this case.

I certify that a copy of this document was [check all used]: () e-mailed () mailed () faxed () hand delivered to the person(s) listed below on {date} _____.

Other party or his/her attorney:

Name: _____

Address: _____

City, State, Zip: _____

Fax Number: _____

E-mail Address(es): _____

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

Dated: _____

┌ _____ ┐

Signature of Party

Printed Name: _____

Address: <<Option 2>> _____

City, State, Zip: <<Option 2>> _____

Fax Number: _____

E-mail Address(es): _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to or affirmed and signed before me on _____ by _____.

┌ _____ ┐
NOTARY PUBLIC or DEPUTY CLERK

[Print, type, or stamp commissioned name of notary or deputy clerk.]

____ Personally known
____ Produced identification
Type of identification produced _____

XXXX
XXXX

T

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW: [fill in **all** blanks] This form was prepared for the: {choose only **one**}

() Petitioner () Respondent

This form was completed with the assistance of:

{name of individual} _____,

{name of business} _____,

{address} _____,

{city} _____, {state} _____ {telephone number} _____.

XXXX
XXXX

T

OPTION 1 (automatically default to A. B is used if we need to change the styling)

A.

State of Florida Department of Revenue
Child Support Program and

<<CP NAME>>
Petitioners,

and

<<NCP NAME>>
Respondent.

B.

<<FreeFormTextStyling>>

NOTE: This form may be sent to both parties at the same time.

OPTION 2

A. If recipient of form has active “Requests Non-Disclosure” relationship with other parent on case or activity, print Confidential Information in these fields.

B. If recipient of form does not have active “Requests Non-Disclosure” relationship with other parent on case or activity, leave field blank.

INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE FORM 12.902(c), FAMILY LAW FINANCIAL AFFIDAVIT (LONG FORM)(01/15)

When should this form be used?

This form should be used when you are involved in a family law case which requires a **financial affidavit** and your individual gross income is **\$50,000 OR MORE per year** unless:

- (1) You are filing a simplified dissolution of marriage under rule 12.105 and both parties have waived the filing of financial affidavits;
- (2) you have no minor children, no support issues, and have filed a written settlement agreement disposing of all financial issues; or
- (3) the court lacks jurisdiction to determine any financial issues.

This form should be typed or printed in black ink. After completing this form, you should sign the form before a **notary public** or **deputy clerk**. You should then send the original to Child Support Program, 5050 Tennessee Street, Building L, Tallahassee, FL 32399-0195, and keep a copy for your records.

What should I do next?

A copy of this form must be served on the other **party** in your case within 45 days of being served with the petition, if it is not served on him or her with your initial papers. **Service** must be in accordance with Florida Rule of Judicial Administration 2.516.

Where can I look for more information?

Before proceeding, you should read “General Information for Self-Represented Litigants” found at the beginning of these forms. The words that are in “**bold underline**” in these instructions are defined there. For further information, see Florida Family Law Rule of Procedure 12.285.

Special notes...

If you want to keep your address confidential because you are the victim of sexual battery, aggravated child abuse, aggravated stalking, harassment, aggravated battery, or domestic violence do not enter the address, telephone, and fax information at the bottom of this form. Instead, file **Request for Confidential Filing of Address**, Florida Supreme Court Approved Family Law Form 12.980(h).

The affidavit must be completed using **monthly** income and expense amounts. If you are paid or your bills are due on a schedule which is not monthly, you must convert those amounts. Hints are provided below for making these conversions.

XXXX Instructions for Florida Family Law Rules of Procedure Form 12.902(c), Family Law Financial Affidavit
XXXX (Long Form) (01/15)

XXXX

Hourly - If you are paid by the hour, you may convert your income to monthly as follows:

Hourly amount	x	Hours worked per week	=	Weekly amount
Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Daily - If you are paid by the day, you may convert your income to monthly as follows:

Daily amount	x	Days worked per week	=	Weekly amount
Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Weekly - If you are paid by the week, you may convert your income to monthly as follows:

Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Bi-weekly - If you are paid every two weeks, you may convert your income to monthly as follows:

Bi-weekly amount	x	26	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Semi-monthly - If you are paid twice per month, you may convert your income to monthly as follows:

Semi-monthly amount	x	2	=	Monthly Amount
---------------------	---	---	---	----------------

Expenses may be converted in the same manner.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also must put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

Instructions for Florida Family Law Rules of Procedure Form 12.902(c), Family Law Financial Affidavit (Long Form) (01/15)

XXXX
XXXX

LAST YEAR'S GROSS INCOME: Your Income Other Party's Income (if known)
 YEAR _____ \$ _____ \$ _____

PRESENT MONTHLY GROSS INCOME:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

- 1. Monthly gross salary or wages 1. \$ _____
- 2. Monthly bonuses, commissions, allowances, overtime, tips, and similar payments 2. _____
- 3. Monthly business income from sources such as self-employment, partnerships, close corporations, and/or independent contracts (Gross receipts minus ordinary and necessary expenses required to produce income.) (Attach sheet itemizing such income and expenses.) 3. _____
- 4. Monthly disability benefits/SSI 4. _____
- 5. Monthly Workers' Compensation 5. _____
- 6. Monthly Unemployment Compensation 6. _____
- 7. Monthly pension, retirement, or annuity payments 7. _____
- 8. Monthly Social Security benefits 8. _____
- 9. Monthly alimony actually received
 - 9a. From this case: \$ _____
 - 9b. From other case(s): _____ (Add 9a and 9b) 9. _____
- 10. Monthly interest and dividends 10. _____
- 11. Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expense items.) 11. _____
- 12. Monthly income from royalties, trusts, or estates 12. _____
- 13. Monthly reimbursed expenses and in-kind payments to the extent that they reduce personal living expenses (Attach sheet itemizing each item and amount.) 13. _____
- 14. Monthly gains derived from dealing in property (not including nonrecurring gains) 14. _____
- Any other income of a recurring nature (identify source)
- 15. _____
- 16. _____

17. PRESENT MONTHLY GROSS INCOME (Add lines 1–16) TOTAL: 17. \$ _____

PRESENT MONTHLY DEDUCTIONS:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly.

- XXXX 18. Monthly federal, state, and local income tax (corrected for filing status and allowable dependents and income tax liabilities)
 Federal: _____ State: _____ Local: _____ = 18. \$ _____
 a. Filing Status _____ b. Number of dependents claimed _____
- XXXX 19. Monthly FICA or self-employment taxes 19. _____
- XXXX 20. Monthly Medicare payments 20. _____

XXXX
 XXXX

- 21. Monthly mandatory union dues 21. _____
- 22. Monthly mandatory retirement payments 22. _____
- 23. Monthly health insurance payments (including dental insurance),
excluding portion paid for any minor children of this relationship 23. _____
- 24. Monthly court-ordered child support actually paid for children from another
relationship (Complete if you PAY support. Do not enter support you receive.) 24. _____
- 25. Monthly court-ordered alimony actually paid
25a. from this case: \$ _____
25b. from other case(s): _____ Add 25a and 25b 25. _____

26. TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30, FLORIDA STATUTES (Add lines 18 through 25) **TOTAL:** 26. \$ _____

27. PRESENT NET MONTHLY INCOME (Subtract line 26 from line 17) 27. \$ _____

SECTION II. AVERAGE MONTHLY EXPENSES

Proposed/Estimated Expenses. If this is a dissolution of marriage case and your expenses as listed below do not reflect what you actually pay currently, you should write "estimate" next to each amount that is estimated.

HOUSEHOLD:

- 1. Monthly mortgage or rent payments 1. \$ _____
- 2. Monthly property taxes (if not included in mortgage) 2. _____
- 3. Monthly insurance on residence (if not included in mortgage) 3. _____
- 4. Monthly condominium maintenance fees and homeowner's association fees 4. _____
- 5. Monthly electricity 5. _____
- 6. Monthly water, garbage, and sewer 6. _____
- 7. Monthly telephone 7. _____
- 8. Monthly fuel oil or natural gas 8. _____
- 9. Monthly repairs and maintenance 9. _____
- 10. Monthly lawn care 10. _____
- 11. Monthly pool maintenance 11. _____
- 12. Monthly pest control 12. _____
- 13. Monthly misc. household 13. _____
- 14. Monthly food and home supplies 14. _____
- 15. Monthly meals outside home 15. _____
- 16. Monthly cable t.v. 16. _____
- 17. Monthly alarm service contract 17. _____
- 18. Monthly service contracts on appliances 18. _____
- 19. Monthly maid service 19. _____

Other:

- 20. _____ 20. _____
- 21. _____ 21. _____
- 22. _____ 22. _____
- 23. _____ 23. _____
- 24. _____ 24. _____
- 25. **SUBTOTAL** (add lines 1 through 24) 25. \$ _____

XXXX
XXXX

AUTOMOBILE:

- 26. Monthly gasoline and oil 26. \$ _____
- 27. Monthly repairs 27. _____
- 28. Monthly auto tags and emission testing 28. _____
- 29. Monthly insurance 29. _____
- 30. Monthly payments (lease or financing) 30. _____
- 31. Monthly rental/replacements 31. _____
- 32. Monthly alternative transportation (bus, rail, car pool, etc.) 32. _____
- 33. Monthly tolls and parking 33. _____
- 34. Other: _____ 34. _____

35. SUBTOTAL (add lines 26 through 34) 35. \$ _____

MONTHLY EXPENSES FOR CHILDREN COMMON TO BOTH PARTIES:

- 36. Monthly nursery, babysitting, or day care 36. _____
- 37. Monthly school tuition 37. _____
- 38. Monthly school supplies, books, and fees 38. _____
- 39. Monthly after school activities 39. _____
- 40. Monthly lunch money 40. _____
- 41. Monthly private lessons or tutoring 41. _____
- 42. Monthly allowances 42. _____
- 43. Monthly clothing and uniforms 43. _____
- 44. Monthly entertainment (movies, parties, etc.) 44. _____
- 45. Monthly health insurance 45. _____
- 46. Monthly medical, dental, prescriptions (nonreimbursed only) 46. _____
- 47. Monthly psychiatric/psychological/counselor 47. _____
- 48. Monthly orthodontic 48. _____
- 49. Monthly vitamins 49. _____
- 50. Monthly beauty parlor/barber shop 50. _____
- 51. Monthly nonprescription medication 51. _____
- 52. Monthly cosmetics, toiletries, and sundries 52. _____
- 53. Monthly gifts from child(ren) to others (other children, relatives, teachers, etc.) 53. _____
- 54. Monthly camp or summer activities 54. _____
- 55. Monthly clubs (Boy/Girl Scouts, etc.) 55. _____
- 56. Monthly access expenses (for nonresidential parent) 56. _____
- 57. Monthly miscellaneous 57. _____

58. SUBTOTAL (add lines 36 through 57) 58. \$ _____

**MONTHLY EXPENSES FOR CHILD(REN) FROM ANOTHER RELATIONSHIP:
(other than court-ordered child support)**

- 59. _____ 59. \$ _____
- 60. _____ 60. _____
- 61. _____ 61. _____
- 62. _____ 62. _____

63. SUBTOTAL (add lines 59 through 62) 63. _____

XXXX
XXXX

MONTHLY INSURANCE:

64. Health insurance (if not listed on lines 23 or 45)	64. _____
65. Life insurance	65. _____
66. Dental insurance	66. _____
Other:	
67. _____	67. _____
68. _____	68. _____

69. SUBTOTAL (add lines 64 through 68) 69. \$ _____

OTHER MONTHLY EXPENSES NOT LISTED ABOVE:

70. Monthly dry cleaning and laundry	70. \$ _____
71. Monthly clothing	71. _____
72. Monthly medical, dental, and prescription (unreimbursed only)	72. _____
73. Monthly psychiatric, psychological, or counselor (unreimbursed only)	73. _____
74. Monthly non-prescription medications, cosmetics, toiletries, and sundries	74. _____
75. Monthly grooming	75. _____
76. Monthly gifts	76. _____
77. Monthly pet expenses	77. _____
78. Monthly club dues and membership	78. _____
79. Monthly sports and hobbies	79. _____
80. Monthly entertainment	80. _____
81. Monthly periodicals/books/tapes/CD's	81. _____
82. Monthly vacations	82. _____
83. Monthly religious organizations	83. _____
84. Monthly bank charges/credit card fees	84. _____
85. Monthly education expenses	85. _____
Other: (include any usual and customary expenses not otherwise mentioned in the items listed above)	
86. _____	86. _____
87. _____	87. _____
88. _____	88. _____
89. _____	89. _____

90. SUBTOTAL (add lines 70 through 89) 90. \$ _____

MONTHLY PAYMENTS TO CREDITORS: (only when payments are currently made by you on outstanding balances)

NAME OF CREDITOR(s):

91. _____	91. \$ _____
92. _____	92. _____
93. _____	93. _____
94. _____	94. _____
95. _____	95. _____
96. _____	96. _____
97. _____	97. _____
98. _____	98. _____
99. _____	99. _____
100. _____	100. _____
101. _____	101. _____
102. _____	102. _____

XXXX
XXXX

103. _____ 103. _____

104. SUBTOTAL (add lines 91 through 103) **104. \$** _____

105. TOTAL MONTHLY EXPENSES:
(add lines 25, 35, 58, 63, 69, 90, and 104 of Section II, Expenses) **105. \$** _____

SUMMARY

106. TOTAL PRESENT MONTHLY NET INCOME
(from line 27 of SECTION I. INCOME) **106. \$** _____

107. TOTAL MONTHLY EXPENSES (from line 105 above) **107. \$** _____

108. SURPLUS (If line 106 is more than line 107, subtract line 107 from line 106. This is the amount of your surplus. Enter that amount here.) **108. \$** _____

109. (DEFICIT) (If line 107 is more than line 106, subtract line 106 from line 107. This is the amount of your deficit. Enter that amount here.) **109. (\$** _____ **)**

SECTION III. ASSETS AND LIABILITIES

A. ASSETS (This is where you list what you OWN.)

INSTRUCTIONS:

STEP 1: In column A, list a description of each separate item owned by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the line in Column A next to any item that you are requesting the judge award to you.

STEP 3: In column B, write what you believe to be the current fair market value of all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is “nonmarital,” meaning it belongs to only one of you and should not be divided. You should indicate to whom you believe the item belongs. (Typically, you will only use Column C if property was owned by one spouse before the marriage. See the “General Information for Self-Represented Litigants” found at the beginning of these forms and section 61.075(1), Florida Statutes, for definitions of “marital” and “nonmarital” assets and liabilities.)

XXXX
XXXX

<input type="checkbox"/>			
<input type="checkbox"/> Other vehicles			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Retirement plans (Profit Sharing, Pension, IRA, 401(k)s, etc.)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Furniture & furnishings in home			
<input type="checkbox"/>			
<input type="checkbox"/> Furniture and Furnishings elsewhere			
<input type="checkbox"/>			
<input type="checkbox"/> Collectibles			
<input type="checkbox"/>			
<input type="checkbox"/> Jewelry			
<input type="checkbox"/>			
<input type="checkbox"/> Life insurance (cash surrender value)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Sporting and entertainment (T.V., stereo, etc.) equipment			
<input type="checkbox"/>			
<input type="checkbox"/> Other assets			
<input type="checkbox"/>			
Total Assets (add column B)	\$ _____		

XXXX
XXXX

B. LIABILITIES/DEBTS (This is where you list what you OWE.)

INSTRUCTIONS:

STEP 1: In column A, list a description of each separate debt owed by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the line in Column A next to any debt(s) for which you believe you should be responsible.

STEP 3: In column B, write what you believe to be the current amount owed for all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is “nonmarital,” meaning the debt belongs to only one of you and should not be divided. You should indicate to whom you believe the debt belongs. (Typically, you will only use Column C if the debt was owed by one spouse before the marriage. See the “**General Information for Self-Represented Litigants**” found at the beginning of these forms and section 61.075(1), Florida Statutes, for definitions of “marital” and “nonmarital” assets and liabilities.)

XXXX
XXXX

D. CONTINGENT ASSETS AND LIABILITIES

INSTRUCTIONS:

If you have any **POSSIBLE assets** (income potential, accrued vacation or sick leave, bonus, inheritance, etc.) or **POSSIBLE liabilities** (possible lawsuits, future unpaid taxes, contingent tax liabilities, debts assumed by another), you must list them here.

A Contingent Assets Check the line next to any contingent asset(s) which you are requesting the judge award to you.	B Possible Value	C Nonmarital (√ correct column)	
		husband	wife
<input type="checkbox"/>	\$		
<input type="checkbox"/>			
Total Contingent Assets	\$ _____		

A Contingent Liabilities Check the line next to any contingent debt(s) for which you believe you should be responsible.	B Possible Amount Owed	C Nonmarital (√ correct column)	
		husband	wife
<input type="checkbox"/>	\$		
<input type="checkbox"/>			
Total Contingent Assets	\$ _____		

E. CHILD SUPPORT GUIDELINES WORKSHEET. Florida Family Law Rules of Procedure Form 12.902(e), Child Support Guidelines Worksheet, **MUST** be filed with the court at or prior to a hearing to establish or modify child support. This requirement cannot be waived by the parties.

[Check **one** only]

___ **A Child Support Guidelines Worksheet IS or WILL BE filed in this case.** This case involves the establishment or modification of child support.

___ **A Child Support Guidelines Worksheet IS NOT being filed in this case.** The establishment or modification of child support is not an issue in this case.

XXXX I certify that a copy of this financial affidavit was [one only] () e-mailed () mailed () faxed () hand delivered to the person(s) listed below on {date}_____.

XXXX **Other party or his/her attorney:**

XXXX Name: _____ E-mail Address(es) _____

XXXX Address: _____

XXXX City, State, Zip: _____

XXXX Fax Number: _____

XXXX

XXXX

XXXX

XXXX

XXXX

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

Dated: _____

Signature of Party
Printed Name: _____
Address: <<Option 2>> _____
City, State, Zip: <<Option 2>> _____
Telephone Number: _____
Fax Number: _____

STATE OF _____
COUNTY OF _____

Sworn to or affirmed and signed before me on _____ by _____.

NOTARY PUBLIC or DEPUTY CLERK

[Print, type, or stamp commissioned name of notary or deputy clerk.]

___ Personally known
___ Produced identification
Type of identification produced _____

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW: [fill in all blanks]

This form was prepared for the: {choose only one} () Petitioner () Respondent

This form was completed with the assistance of:

{name of individual} _____,
{name of business} _____,
{address} _____,
{city} _____, {state} _____, {telephone number} _____

XXXX
XXXX

OPTION 1 (automatically default to A. B is used if we need to change the styling)

A.

State of Florida Department of Revenue
Child Support Program and

<<CP NAME>>

Petitioners,

and

<<NCP NAME>>

Respondent.

B.

<<FreeFormTextStyling>>

NOTE: This form may be sent to both parties at the same time.

OPTION 2

A. If recipient of form has active “Requests Non-Disclosure” relationship with other parent on case or activity, print Confidential Information in these fields.

B. If recipient of form does not have active “Requests Non-Disclosure” relationship with other parent on case or activity, leave field blank.



Child Support Program

**<<Option 1>> Notice of Proceeding to Establish
Administrative Support Order**

┌ <<Option 35>>

└

<<Date>>

Child Support Case Number(s): <<CaseNumber>>

1. We have started a proceeding to establish an administrative support order that may require you, <<NCPName>>, to pay child support and/or provide health insurance and noncovered medical expenses for your child(ren) named below. The name and date of birth of the child(ren) is:

<<Child1Name>>
<<Child2Name>>

<<Child1DOB>>
<<Child2DOB>>

<<Option 10>>

Our records show there is no support order for the child(ren). We have started this proceeding because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing support. You have a legal duty to contribute to the support of the child(ren) named above because you are the <<Option 11>>. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>
<<Option 55>>

Based on public assistance records or a statement by the other parent or caregiver, you also may owe past child support.

2. You are required by law to fill out and sign the enclosed Financial Affidavit and Parent Information Form. You must return the filled-out forms to the address below no later than 20 days after you receive this notice.

XXXX
XXXX

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

T

If you have already given support for the child(ren), send us written proof of this support with your Parent Information Form. If the information on this form changes you must let us know the changes in writing. <<InsertWebText:2>>.

The other parent/caregiver has already completed these forms.

- 3. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parent’s income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, this amount will be computed using the child support guidelines found in section 61.30, Florida Statutes, and placed in a Proposed Administrative Order (Proposed Order). Sometimes the support amount may be changed to an amount more or less than the amount shown by the guidelines. The deviation factors are found in section 61.30 (11)(a) & (b), Florida Statutes, which is available online at www.leg.state.fl.us. If you believe any of the reasons on the list apply to you then give us detailed information about that reason along with your Financial Affidavit.

If we know what your actual monthly income is, we will use that amount. We may ask for copies of your credit report, employment records, state wage data, or information from other sources to compute or verify your monthly income. If you do not tell us your income, we will use this other information to calculate a monthly income.

We will mail you the Proposed Order to the address on page one of this notice unless you provide a new address in writing. We will include the worksheet(s) used to compute the support amount and any financial affidavits we receive or prepare. We will send the same documents to the other parent/caregiver.

- 4. You may file a request for a hearing in writing within 20 days after the date of mailing or other service of the Proposed Order or you will be deemed to have waived the right to request a hearing. Directions about how to request a hearing are included in the Proposed Order.
- 5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
- 6. You must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal.
- 7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you are served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve a copy on us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>

XXXX
XXXX

T

Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, award alimony, make name changes or modify or enforce a parenting time plan. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

- 8. If you want us to proceed in circuit court to address your support obligation, we must receive a written request by mail within 20 days after you receive this notice at:

Florida Department of Revenue
Child Support Program
<<Local Office Address>>

If we receive your request within that time we will file an action in circuit court to determine your support obligations, if any, after the other parent or caregiver provides a financial affidavit and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action. If the waiver of service is not returned, this proceeding will continue. Our petition will only address child support. It will not address custody or visitation.

- 9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.

10. This proceeding is authorized by section 409.2563, Florida Statutes.

- 11. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

XXXX
XXXX

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

- Enclosures:
Financial Affidavit
Parent Information Form
<<Option 49>>

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Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice or order. If you do not understand English, ask someone you know to help translate the notice or order for you. If you have questions, call <<CountyPhoneNumber>> for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al <<CountyPhoneNumber>>.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele <<CountyPhoneNumber>> pou asistans.

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OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 8 – Jurisdiction/Long Arm for Noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 10 (One entry for each child.) (A-F on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the paternity activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the child's mother.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equals or exceeds a 99 percent probability of paternity.

OPTION 11 (role/relationship of party to child[ren])

- A. *father*
- B. *mother*
- C. *caregiver*

OPTION 24 (in caregiver cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver

Option 31 (Based on the office handling the case.)

A. <<ZCCOUNTY_CODES>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

A. <<NCP Name>>

<<NCP Address1>>

<<NCP Address2>>

B. <<CP/CTR Name>>

<<CP/CTR Address>>

<<CP/CTR Address2>>

Option 49

[Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is included with Initial notice or the Proposed Order.]

Title IV-D Standard Parenting Time Plan

Option 55

Insert when parenting time indicator on Support Only parent ZASO activity = Yes

We have also enclosed a blank Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Standard Parenting Time Plan or your own parenting time plan to the Department at the above address before an administrative Final Order is entered, the Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form.



Child Support Program

**Parent Information Form
Administrative Support Proceeding**

<<Date>>

Child Support Case Number(s): <<CSECaseNum>>

Activity Number: <<ActivityNum>>

_____	_____	_____
Your full name	Social security number	Other names known by
_____	_____	_____
Date of birth	Driver license number	State issued
_____	_____	_____
Other parent's full name	Social security number	Other names known by

YOUR CURRENT ADDRESS AND EMPLOYMENT INFORMATION

_____	_____	_____	_____
Your home address	City	State	Zip
_____-_____-_____	_____	_____	_____
Your home phone	Mailing address (if different from above)	City	State Zip
_____-_____-_____	_____	_____	_____
Your cell phone	Email address	_____	
_____	_____	_____	
Your current employer	Occupation	_____	
_____	_____	_____	_____
Employer's address	City	State	Zip Phone

CHILD(REN)'S PARENTS LIVING TOGETHER

This information is used to determine the date the child support obligation should begin.

When did the parents last live together? _____
(month/year)

In what city and state? _____

Did the child(ren) live with anyone else, not counting visits, during the last two years?

YES NO Who? _____ When? _____

XXXX
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SUPPORT PAID FOR THE CHILDREN

Has any financial support been paid, either by cash payments or by paying for child care, doctor bills, food or clothing for the benefit of the child(ren)? Yes No _____
If yes, list:

<u>Type of support</u>	<u>Paid by</u>	<u>Paid to</u>	<u>Dates</u>	<u>Amounts</u>

Please send proof (copies of checks, money orders, receipts, etc.) of the above payments with this information form.

TIME-SHARING ARRANGEMENT/PARENTING PLAN

Do you and the other parent currently have a time-sharing arrangement/parenting plan for the child(ren)?

Yes No

If yes, please describe the arrangement/plan, including the number of days each month that the child stays overnight in your home. If the arrangement/plan is in writing or court-ordered, please attach a copy to this form.

<<Option 1>>

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OPTION 1

(Insert the information below if form is sent to caregiver relative)

HEALTH CARE COVERAGE

Are you currently providing health insurance, for the child(ren)? Yes No

Insurance company _____ Address _____ Policy number _____

Names of child(ren) covered _____
Cost for that child _____

When did the child(ren) come to live with you? _____
Month/Year

CHILD CARE EXPENSES

The amount you now pay is \$ _____ per _____ for _____ child(ren).
(month, week, etc.) (number)

Which child(ren) do you now pay child care expenses for?

DEVIATION

The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The deviation factors are found in section 61.30 (11) (a) & (b), Florida Statutes, which is available online at www.leg.state.fl.us.

As a caregiver you are not required to complete the Financial Affidavit referenced in the Notice of Proceeding to Establish Administrative Support Order. However, if you believe any of the circumstances listed in the Deviation Factors list apply to your case, state the reasons below and submit supporting documentation.

XXXX
XXXX

If you are paying child care expenses for the child(ren), we need to know so that we can factor them into the other parent's support obligation. Please document the expenses below. Use additional sheets if necessary.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.
2. DOR is providing Title IV-D child support services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.
3. The child(ren)'s mother is <<Mother's Full Name>>.
4. The child(ren) was not born or conceived while the mother was married, and the child(ren)'s paternity has not previously been established.
5. <<Option 8>>
6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

Child(ren) Name	Date of Birth
<<ChildFullName>>	<<ChildDOB>>

XXXX
XXXX

CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective 08/19

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7. The Respondent did not file a timely request for an administrative hearing in response to DOR's Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

<<Option 53>>

<< Free form text1 – If populated starts with paragraph number 8>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 409.2563, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

Child(ren)'s Name	Date of Birth
<<Child1FullName>>	<<ChildDOB>>
<<Child2FullName>>	<<ChildDOB>>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver's license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

<<Option 54>>

<<Option 43>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

XXXX
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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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<<Option 56>>

XXXX
XXXX

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 43 (Include if user selects)

A. Additional Provisions: <<Free Form Text>>

Option 53

A. [Insert when neither a signed Title IV-D Standard Parenting Time Plan nor a signed parenting time plan is enclosed with the Final Order.]

8. A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

8. A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

XXXX
XXXX

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>

Petitioners,

Depository Number: <<DepositoryNo>>

Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>

Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D services on behalf of <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name

<<Child1Name>>

<<Child2Name>>

Date of Birth

<<Child1DOB>>

<<Child2DOB>>

XXXX
XXXX

CS-OA40
Rule 12E-1.036
Florida Administrative Code
Effective 08/19

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<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

XXXX
XXXX

- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>
- B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

XXXX
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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

XXXX
XXXX

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

XXXX
XXXX

- Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.
2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

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3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

- 4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
- 5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
- 6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

<<Option 57>>

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MAIL USE ONLY

<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

XXXX
XXXX

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OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

XXXX
XXXX

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 12 (Based on activity status codes)

A. No DOAH Request

the Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

the Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A, B, or C.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either A, B, or C.

XXXX
XXXX

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A.** more
- B.** less

XXXX
XXXX

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

XXXX The total past (retroactive) child support amount in Paragraph B is based on the factors listed in
XXXX the enclosed child support guideline worksheet(s).

XXXX The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This
XXXX is the period(s) of time when the Respondent did not live together with the child(ren), during the
XXXX 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with
XXXX the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues
XXXX between now and the date the first payment is due will be added to the total retroactive support
XXXX amount in the Final Order.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<OPTION 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

OPTION 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)

, 409.256

OPTION 22 (When proceeding determines paternity)

and biological

OPTION 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

XXXX
XXXX

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

OPTION 33 (Use B if Respondent has an attorney)

A. <<NCP Name>>

B. <<NCP Attorney Name>>

<<NCP Attorney Address>>

OPTION 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

XXXX
XXXX

OPTION 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

XXXX
XXXX

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

XXXX
XXXX

CS-OX40
Rule 12E-1.036
Florida Administrative Code
Effective 08/19

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<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$ <<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child

<<Option 17>>

<<Option 18>>

XXXX
XXXX

- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCPName>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCPName>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<< Current Support>> per month in current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total past-due support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

<<Option 57>>

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<CurrSupAmt>> per month for current child support, plus
 - (b) \$<< Monthly Retro Support Payment >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<< Net Retro Support Owed >> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

XXXX
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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

<<Option 57>>

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ONLY

<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

XXXX
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OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 (Jurisdiction/Long Arm for parent who owes support/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

XXXX
XXXX

OPTION 12 (Based on activity status codes)

A. No DOAH Request

the Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

the Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A, B, or C.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either A, B or C.

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

XXXX
XXXX

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

XXXX
XXXX

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

T

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

XXXX
XXXX

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<OPTION 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

OPTION 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)
, 409.256

XXXX
XXXX

OPTION 22 (When proceeding determines paternity) and biological

OPTION 23

A. When parent due support is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (INCLUDE IF USER SELECTS)

Additional Provisions: (Center as Header)

<<Free Form Text>>

OPTION 33 (USE B IF RESPONDENT HAS AN ATTORNEY)

A. <<NCPName>>

B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

OPTION 39:

The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>

A. Neither parent is ordered to provide health insurance for the minor child(ren).

B. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

XXXX
XXXX

T

OPTION 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

XXXX
XXXX

OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.

XXXX
XXXX

T





Child Support Program

Paternity Declaration

<<CPName>>
<<CPAddress>>

<<Date>>
Case Number: <<CaseNumber>>

You are receiving this form because paternity has not been established for your child or needs to be resolved. You must complete and return the enclosed form for your child.

WHAT YOU NEED TO DO

IMPORTANT: Please make sure all the information you provide is true and correct. If you provide false information you could be found guilty of perjury.

- 1. Complete the enclosed form(s) according to the instructions below.
2. Your name and your child's name and information are printed on the form. Please check the spelling of your first, middle and last name and your child's information to make sure it is correct.
3. Section 2: Write the full name of any man with whom you had sexual intercourse at or about the time your pregnancy began and the state and county where the pregnancy began.
4. Additional Alleged Fathers (CS-ES119): If you have named more than one alleged father in Section 2 of the Paternity Declaration, provide a separate, completed Additional Alleged Fathers form (CS-ES119) for each alleged father named.
5. Section 3 and 4: Check all that options apply for these two sections. In Section 3, write the name of the person to whom you were married at or about the time the pregnancy began or when the child was born.
6. Section 5: Sign the form and return it to the Child Support Program at:

Florida Department of Revenue
Child Support Program
P.O. Box 5320
Tallahassee, FL 32314-5320

XXXX

If you have
questions or need
help:

Call: <<CountyPhoneNumber>>
Chat with us or learn more at: floridarevenue.com/childsupport
Access your case online: childsupport.floridarevenue.com
Find an office near you: floridarevenue.com/childsupport/contact



MAIL USE
ONLY



Child Support Program

Paternity Declaration

<<Date>>

Case Number: <<Service Request or CaseNumber>>

Child Number: <<Child BP Num>>

I, <<CPFFirstNameMiddleInitialLastName>>, make the following declaration:

- 1. I am the biological mother of <<ChildName>>, who was born on <<ChildDOB>>.
2. I had sexual intercourse with the following man or men at or about the time the pregnancy began, and I believe the biological father of this child is the man, or one of the men, named below.

Table with 2 columns: Full Name, State/County Where Pregnancy Began

3. (Check all that apply):

- I was married at or about the time the pregnancy began.
I was married when the child was born.
I was married to ...
Date and Place of Marriage ...
Date and Place of Divorce (If applicable) ...

The child's birth certificate states that I was married when the child was born.

4. There is no one named on the birth certificate.

The person named as the father or other parent on the birth certificate is ...

The name is on the birth certificate because:

- We were married when the child was born.
We were married after the child was born and his name was added.
We were not married at the time of birth. He signed the birth certificate in the hospital.
We were not married at the time of birth. He signed a paternity acknowledgment later.
There is a court order that says he is the father:

Date of Order: ... County: ... State: ... Case #: ...

5. I understand that a copy of this Paternity Declaration will be given to the person(s) named in section 2 above.

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

<<Option 1>>

XXXX

T

MAIL USE ONLY

Option 1

A. This signature line populates when the form is generated from ZOMD for mailing.

Signed _____ Date _____

B. This signature line populates when the form is completed on e-services.

Signed <<CPNAME>> _____ Date <<System Date>> _____

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

ATTACHMENT 3



July 25, 2019

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Tanya Cooper, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Director of Governmental Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearings on Proposed Rules

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.

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 the following proposed rules:

- Rule 12A-1.097, F.A.C., Public Use Forms
- Rule 12A-1.109, F.A.C., Florida Tax Credit Scholarship Program for Commercial Rental Property
- Rule 12A-1.110, F.A.C., Hope Scholarship Program

Why are the proposed rules necessary?

The amendment of Rule 12A-1.097, F.A.C., is necessary to adopt seven new forms to be used in the implementation of the Florida Tax Credit Scholarship Program for Commercial Rental Property (Rule 12A-1.109, F.A.C.) and the Hope Scholarship Program (Rule 12A-1.110).

The creation of Rule 12A-1.109, F.A.C., is necessary to implement Section 1, Chapter 2018-6, Laws of Florida, which creates a new tax credit program under the Florida Tax Credit Scholarship Program.

The creation of Rule 12A-1.110, F.A.C., is necessary to implement ss. 212.1832 and 1002.40(13), F.S., which establish the Hope Scholarship Program.

Upon adoption, Rules 12A-1.109 and 12A-1.110, F.A.C., will replace Emergency Rules 12AER18-06 and 12AER19-01, F.A.C., respectively.

What do the proposed rules do?

Public Use Forms, Rule 12A-1.097, F.A.C.: Four new forms are being adopted which are referenced in the new rules identified below:

- DR-117000 – Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation
- DR-117100 – Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation
- DR-117200 – Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation
- DR-117300 – Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization
- DR-HS1 – Hope Scholarship Program Contribution Election
- DR-HS2 – Hope Scholarship Program Dealer Contribution Collection Report
- DR-HS3 – Hope Scholarship Program Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization

Florida Tax Credit Scholarship Program for Commercial Rental Property, Rule 12A-1.109, F.A.C.: The Department is creating a new rule to address the Florida Tax Credit Scholarship Program for Commercial Rental Property. The new rule will provide guidance on how to apply for an allocation; how to claim a credit following approval of the allocation application and donation to an eligible nonprofit-scholarship funding organization; how to transfer an unused allocation or credit; how to report a change in the property or the lessor; how to rescind an unused allocation; how organizations that receive donations are to report those donations to the Department, as required by statute; and will reference the new forms to be used in the program. Forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

Hope Scholarship Program, Rule 12A-1.110, F.A.C.: The Department is creating a new rule to implement the Hope Scholarship Program. The new rule will provide guidance on how a contribution can be made to the Program; how dealers are to remit and report contributions; how organizations that receive contributions are to report those monies to the Department, as required by statute; and the incorporation of forms to be used in the program. Forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

What external interest is anticipated? None.

Were comments received from external parties? Yes.

Rule workshops were scheduled to be held on January 22, 2019, if requested in writing. One or more requests were received, and both workshops were held on January 22, 2019.

Rule 12A-1.109, F.A.C.: Public comments were received at the workshop regarding the submission of applications for the allocation of tax credits. No written comments were received.

Rule 12A-1.110, F.A.C.: Public comments were received at the workshop regarding the submission of applications for the allocation of tax credits. Written comments were received as a follow-up to comments made at the rule development workshop. The comments received during and after the workshop have been incorporated into the rule text and forms. Additional changes were made to one of the forms required by 2019 legislative revisions to s. 1002.40(13), F.S.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of the workshop
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.109

SUMMARY OF PROPOSED RULES

The Department is creating a new rule to address the Florida Tax Credit Scholarship Program for Commercial Rental Property. The new rule will provide guidance on how to apply for an allocation; how to claim a credit following approval of the allocation application and donation to the organization; how to transfer an unused allocation or credit; how to report a change in the property or the lessor; how to rescind an unused allocation; how organizations who receive donations are to report those donations to the Department, as required by statute; and will reference the new forms to be used in the program. Four new forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The amendment of Rule 12A-1.097, F.A.C., is necessary to adopt four new forms to be used in the implementation of the Florida Tax Credit Scholarship Program for Commercial Rental Property.

The creation of Rule 12A-1.109, F.A.C., is necessary to implement Section 1, Chapter 2018-6, Laws of Florida, which creates a new tax credit program under the Florida Tax Credit Scholarship Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

January 22, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2018 (Vol. 44, No. 213, p. 5025), to advise the public of the proposed creation of Rule 12A-1.109, F.A.C., the proposed changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on January 22, 2019. One or more requests were received, and a workshop was held on January 22, 2019. Public comments were received at the workshop regarding the submission of applications for the allocation of tax credits. The comments received during the workshop have been incorporated into the rule text. No written comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property

PURPOSE AND EFFECT: The Department is creating a new rule to address the Florida Tax Credit Scholarship Program for Commercial Rental Property. The new rule will provide guidance on how to apply for an allocation; how to claim a credit following approval of the allocation application and donation to the organization; how to transfer an unused allocation or credit; how to report a change in the property or the lessor; how to rescind an unused allocation; how organizations who receive donations are to report those donations to the Department, as required by statute; and will incorporate the new forms to be used in the program. Forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

SUMMARY: The amendment of Rule 12A-1.097, F.A.C., is necessary to adopt four new forms to be used in the implementation of the Florida Tax Credit Scholarship Program for Commercial Rental Property.

The creation of Rule 12A-1.109, F.A.C., is necessary to implement Section 1, Chapter 2018.6, Laws of Florida, which creates a new tax credit program under the Florida Tax Credit Scholarship Program.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this 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 rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC 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 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), 212.099(10), 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, 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, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677,

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at 850-717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 800-955-8771 (TDD) or 800-955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, PO Box 7443, Tallahassee, Florida 32314-7443, telephone 850-717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (17)	No change	
<u>(18)(a) DR-</u>	<u>Florida Tax Credit Scholarship Program for Commercial</u>	<u>XX/XX</u>

<u>117000</u>	<u>Rental Property – Application for a Credit Allocation</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	
<u>(b) DR-117100</u>	<u>Florida Tax Credit Scholarship Program for Commercial</u> <u>Rental Property – Application to Change a Credit Allocation</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	<u>XX/XX</u>
<u>(c) DR-117200</u>	<u>Florida Tax Credit Scholarship Program for Commercial</u> <u>Rental Property – Application for Rescindment of a Credit</u> <u>Allocation</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	<u>XX/XX</u>
<u>(d) DR-117300</u>	<u>Florida Tax Credit Scholarship Program for Commercial</u> <u>Rental Property – Contributions Received by an Eligible</u> <u>Nonprofit Scholarship-Funding Organization</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	<u>XX/XX</u>
<u>(18) through (22)</u>	Renumbered (19) through (23) 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), 212.099(10), 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, 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, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07,

288.1258, 290.00677, 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, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, XX-XX-XX.

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Allocation” means the amount of program funds allocated by the Department to a tenant for monetary contributions to be made to an organization during a state fiscal year.

(b) “Contribution” means a monetary contribution, as defined in s. 212.099, F.S., from an eligible business to an eligible nonprofit scholarship-funding organization to be used under the Florida Tax Credit Scholarship Program established under s. 1002.395, F.S.

(c) “Credit” means an allocation for which a contribution to an organization has been made and is eligible to be taken by a tenant against the state tax due under s. 212.031, F.S.

(d) “Dealer” means the person who is registered under Rule 12A-1.060, F.A.C., to collect the tax due on the rent or license fee from a tenant. For purposes of this program, the term “landlord” will be used to refer to the dealer.

(e) “Department” means the Florida Department of Revenue.

(f) “Eligible business” means a person occupying, using, or entitled to the use of any property for which the rent or license fee is subject to taxation under s. 212.031, F.S. For purposes of this program, the term “tenant” will be used to refer to the eligible business.

(g) “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in s. 1002.395(2)(f), F.S.

(h) “Program” means the Florida Tax Credit Scholarship Program for Commercial Rental Property under s. 212.099, F.S.

(i) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(j) “Tax credit cap” means the maximum annual tax credit amount the Department is authorized by law to allocate.

(2) Applications for allocations.

(a) To apply for an allocation of the available program credits, a tenant must submit a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation (Form DR-117000, incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department. The fastest and easiest way to apply for an allocation is online at www.floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application available on the Department’s website.

(b) Each leased or licensed location for which an allocation is sought must be separately listed in an application. A separate application to receive an allocation is required for each organization the tenant intends to support.

(c) An application may be submitted to the Department for an allocation of funds for the state fiscal year the application is submitted or for funds for the following state fiscal year. A separate application is required for each state fiscal year for which an allocation is sought.

(d) An application may be submitted on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of that calendar year. The application must be

submitted on or before June 30 of the state fiscal year for which the tenant is applying for an allocation. For example, for a credit allocation for the 2020-2021 state fiscal year, tenants may apply for a credit allocation beginning on January 1, 2020. The application must be submitted on or before June 30, 2021.

(e) The Department will accept applications until the tax credit cap is reached or until the end of the state fiscal year identified in application for an allocation, whichever occurs first. The Department will approve allocations on a first-come, first-served basis. When funds are available, and the tenant is eligible to receive an allocation, a letter indicating the amount of allocation approved will be provided to the tenant.

(f) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the tenant during the protest period.

(3) Claiming the Credit.

(a) After receiving an allocation but before seeking a credit against tax due, the tenant must make a contribution directly to the organization identified in the Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for a Credit Allocation (Form DR-117000).

1. A tenant may make a single contribution or series of contributions to the organization.
2. The total contributions may not exceed the allocation amount approved by the Department.
3. All contributions must be made before the end of the state fiscal year for which the allocation was approved.

4. Upon making each contribution, the organization receiving a contribution under the program will issue a certificate of contribution to the tenant.

5. The tenant must provide copies of the approval letter issued by the Department and the certificate of contribution issued by the organization to the landlord when claiming a credit against the state tax due on the rent or license fee for the rental property.

(b) To claim the credit, the landlord must file and pay electronically using Sales and Use Tax Return (Form DR-15, incorporated by reference in Rule 12A-1.097, F.A.C.). Landlords may not claim a credit on the shorter Sales and Use Tax Return (Form DR-15EZ, incorporated by reference in Rule 12A-1.097, F.A.C.) or on any paper tax return. A landlord authorized to file Form DR-15EZ, must contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays, to change the return type filed to Form DR-15 to claim a tax credit under this program.

(c) The amount of credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an organization. A credit may only be taken against the state sales tax due under s. 212.031, F.S., and is not allowed against any discretionary sales surtax due under ss. 212.054 and 212.055, F.S.

(d) The total rent or license fee, the tax that would otherwise be due, the surtax due, and the credit being claimed must be separately reported on Form DR-15, Sales and Use Tax Return. The credit may not be taken by netting the credit against the tax otherwise due on the return.

(e) No credit will be allowed when the tenant

1. fails to contribute to the designated organization under the program;

2. claims the credit against tax due prior to the date the contribution is made;

3. claims the credit against discretionary sales surtax due; or

4. makes the contribution outside the state fiscal year for which the allocation was approved.

(f) A credit may not be claimed on an amended return.

(g) Unclaimed credits are not eligible for refund but may be carried forward up to 10 years.

No application is necessary to carry forward a credit.

(4) Transfer of Unused Allocations or Credits.

(a)1. A tenant may not convey, assign, or transfer an allocation or a credit to another entity unless all assets of the taxpayer are conveyed, assigned, or transferred in the same transaction and the successor business continues the same lease with the same landlord.

2. Tenants must inform the Department of the transfer of any unused allocation or credit by sending written notice to:

Florida Department of Revenue

Revenue Accounting

PO Box 6409

Tallahassee, FL 32314-6409

(b) When the Department determines the requirements to transfer an allocation or a credit are met, a letter indicating the amount of the approved allocation or credit will be provided to the tenant. When the Department is not able to approve a transfer, a letter explaining the reason for denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S.

(c) The Department must approve the transfer of the unused allocation or credit before the successor is eligible to claim a credit.

(5) Change of Landlord or Property.

(a) A tenant does not lose the ability to use the remaining amount of a previously approved allocation for which a credit has not been taken when

1. the landlord collecting the tax on the property changes or the tenant moves to another property; and

2. the tenant continues to qualify for the program following the change.

(b) The eligible business is required to apply to the Department for a change to its allocation by submitting a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation (Form DR-117100, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must be received and approved by the Department before a credit can be taken by the landlord on its sales tax return.

(6) Rescindment of Unused Allocations.

(a) Tenants who have not made a contribution to an organization under the program may rescind all or a portion of an unused allocation. To rescind an unused allocation, the tenant must submit a Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation (Form DR-117200, incorporated by reference in Rule 12A-1.097, F.A.C.). Applications must be received by the Department during the same state fiscal year during which the allocation was approved. The fastest and easiest way to to rescind an allocation is to use the online application at www.floridarevenue.com/taxes/sfo. Tenants may also apply by submitting a paper application available on the Department’s website.

(b) An application for rescindment of the unused allocation will not be approved when

1. the tenant has made the contribution to an organization under the program; or

2. the application was not submitted during the same state fiscal year during which the allocation was approved.

(c) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the tenant. The tenant may protest the denial pursuant to ss. 120.569 and 120.57, F.S.

(d) When a tenant is eligible to rescind an allocation, a letter indicating the amount of allocation rescinded will be provided to the tenant.

(e) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each organization that the tax credit cap is available for allocation.

(7) Reporting of contributions by eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received under the program during each calendar month using the Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-117300, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th day falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) Organizations may submit Form DR-117300 electronically or by submitting a paper form available at www.floridarevenue.com/forms in the sales and use tax section. When submitting electronically, the organization must include all information required by Form DR-117300.

Rulemaking Authority 212.099(10), 213.06(1), FS, Law Implemented 212.099, FS. History—New XX-XX-XX.



Florida Tax Credit Scholarship Program for Commercial Rental Property Application for a Credit Allocation

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Effective XX/XX
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Apply online at floridarevenue.com/taxes/sfo. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Tax Credit Scholarship Program on a first-come, first-served basis. Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission;
- easily submit applications for multiple commercial rental properties; and
- view a summary of your applications and the status of each application.

Applying for State Fiscal Year: July 1, _____ through June 30, _____

Section 1: Tenant Information

Business Name:	Federal Employer Identification Number (FEIN or EIN) (if available):	
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Title:	
Email Address*:	Telephone Number (include area code):	

* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Section 2: Authorization for Email Communication

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

Section 3: Landlord Information

Landlord Business Name:	FEIN or EIN (if available):	
Landlord Sales Tax Certificate Number of Rental Property (when an FEIN or EIN is not available):		
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Telephone Number (include area code): ()	

Florida Tax Credit Scholarship Program for Commercial Rental Property

The Florida Tax Credit Scholarship Program for Commercial Rental Property (Program) authorizes the tenant of a commercial rental property to receive a tax credit against the state tax due on rental or license fees for contributions paid to an eligible nonprofit scholarship-funding organization. The Florida Department of Education establishes the eligibility of nonprofit scholarship-funding organizations to participate in the Program. Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

An application for an allocation of funds may be submitted for the state fiscal year the application is submitted or for funds for the following state fiscal year. Submit a separate application for each fiscal year.

Definitions

For purposes of the Program, the following terms are defined:

Landlord – Any business or person engaged in the business of renting, leasing, letting, or granting a license for the use of any real property subject to sales tax under section (s.) 212.031, Florida Statutes (F.S.), that collects and remits tax due on the total rent or license fee to the Department. Landlords include property owners, agents, management companies, and any other business or person required to collect and remit sales tax on commercial rental property.

Tenant – Any business or person occupying, using, or entitled to use any commercial real property subject to sales tax under s. 212.031, F.S., eligible to participate in the Program.

Commercial Rental Property – Any parcel of Florida real property subject to sales tax under s. 212.031, F.S., such as commercial office or retail space, warehouses, convention and meeting rooms, self-storage units or mini-warehouses. Commercial rental property does not include the renting, leasing, letting, or granting a license to use any living, sleeping, or housekeeping accommodation (transient rentals) or any lease or rental of parking, docking, or storage space for vehicles, boats, or aircraft.

Tenant Applies for a Credit Allocation

As a tenant of qualifying commercial rental property, you must submit a *Florida Tax Credit Scholarship*

Program for Commercial Rental Property Application for a Credit Allocation (Form DR-117000) to the Department to receive a credit allocation.

You may apply online at **floridarevenue.com/taxes/sfo** or by using a paper application available at **floridarevenue.com/forms** in the sales and use tax section.

Each commercial rental property must be separately listed in an application. A separate application is required to contribute to more than one eligible nonprofit scholarship-funding organization. Using the online application to submit one or multiple applications is fast and easy.

Applications will be reviewed for an allocation of the funds available for the fiscal year in which the application is submitted. When funds are available, and you are eligible to receive a credit allocation, a letter indicating the amount of credit allocation approved will be issued to you. If the Department is not able to approve the allocation you requested, a letter explaining why a credit allocation could not be approved will be mailed to you.

Landlord Information

As a landlord, you will need to provide your federal employer identification number, if available, to any tenant desiring to participate in the Program. If you do not have a federal employer identification number, provide your sales tax registration number for the commercial rental property to the tenant.

When your tenant takes a credit allowed under the Program, you may take a tax credit against the state sales tax due to the Department. To receive the tax credit, you must file a *Sales and Use Tax Return* (Form DR-15) and pay the tax due electronically. If you are filing the shorter Form DR-15EZ, *Sales and Use Tax Return*, contact Taxpayer Services, Monday through Friday, excluding holidays, at 850-488-6800 to change the return you file for the commercial rental property. For more information on electronic filing and payments, visit **floridarevenue.com/taxes/education**.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If your credit allocation is approved, you must make a monetary contribution to the organization you selected in your application before receiving a tax credit. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. When you make your contribution, the

organization receiving the contribution will issue a certificate of contribution.

Receiving the Allocated Tax Credit

After you receive a certificate of contribution, you may take a tax credit against the state sales tax due on rent or license fees for commercial rental property made to your landlord. The credit may only be taken against state sales tax. The credit does not apply to discretionary sales surtax.

When taking a tax credit against the state tax due, provide your landlord a copy of the credit allocation approval letter issued by the Department and the certificate of contribution issued by the eligible nonprofit scholarship-funding organization. Retain the original letter and certificate in your records.

If you are unable to use the total amount of the available tax credit on a single rent or license fee due to an insufficient amount of tax due, you may take a credit against future rent or license fees due to the landlord for a period of up to ten years.

Changes to a Credit Allocation

After you receive a letter from the Department approving a credit allocation, you must notify the Department when:

- there is a change of your landlord collecting and remitting sales tax on the commercial rental property; or
- you move to another commercial rental property and plan to use your approved credit allocation at your new commercial rental property location.

To notify the Department of these changes, submit a *Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation* (Form DR-117100), which is available at floridarevenue.com/forms in the sales and use tax section.

Transferring a Credit Allocation

A tax credit may not be conveyed, assigned, or transferred to another tenant unless all assets of the tenant are conveyed, assigned, or transferred in the same transfer transaction and the successor business continues the same lease with the landlord.

To transfer any unused tax credit, send a written notice containing information about each party to the transfer and the transfer of all assets to the successor business to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15EZ	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation	Rule 12A-1.097, F.A.C.



Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation

DR-117100
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Section 1: Previously Received Credit Allocation Information

Tenant or Tenant Business Name:		Federal Employer Identification Number (FEIN or EIN if available):	
Allocation Application Number:	Original Approved Credit Allocation: \$ _____	State Fiscal Year Approved: July 1, _____ - June 30, _____	
Contributions Paid: \$ _____	Amount of Tax Credits Taken: \$ _____	Credit Allocation Amount to Change: \$ _____	

Original Approved Credit Allocation – The amount of Florida Tax Credit Scholarship Program (Program) funds allocated by the Florida Department of Revenue to a tenant of commercial rental property for monetary contributions to be made to an eligible nonprofit scholarship-funding organization during a state fiscal year to receive a tax credit against the state sales tax due on rent or license fees for the property.

Contributions Paid – The amount of monetary contributions paid to an eligible nonprofit scholarship-funding organization participating in the Program for which the tenant has received a certificate of contribution from the organization.

Amount of Tax Credits Taken – The amount of tax credit taken against the state sales tax due on rent or license fees for commercial rental property due to the landlord. A credit allocation becomes a tax credit when a contribution has been paid to a nonprofit scholarship-funding organization, the organization has issued a certificate of contribution to the contributing tenant, and the tenant has deducted the amount of state tax due on the rent or license fees by the amount of the contribution paid.

Credit Allocation Amount to Change – The amount of unused credit allocation to be moved to a new landlord, a new commercial rental property leased or rented by the tenant, or a new commercial rental property location leased or rented by a new landlord.

Section 2: Tenant Information

Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Title:	
Email Address*:	Telephone Number (include area code):	

*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.

No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

Section 3: Reason for Change in an Approved Credit Allocation.

Identify the change or changes that apply to you as a tenant holding a previously approved allocation of tax credits available under the Florida Tax Credit Scholarship Program.

I have moved to a different commercial rental property and I plan to use my previously approved credit allocation at the new property location. (Your new commercial rental property location must be identified in Section 4.)

The landlord collecting and remitting sales tax on commercial rental property for which I received a credit allocation has changed. (Your landlord must be identified in Section 5.)

Section 4: NEW Commercial Rental Property Location Information		
Physical Street Address of <i>New Commercial Rental Property</i> :		
City:	State: Florida	ZIP:
Section 5: New Landlord Information		
<i>New Landlord Business Name:</i>	<i>New FEIN or EIN:</i>	
<i>New Landlord Sales Tax Certificate Number of Rental Property (only when the Landlord is not required to obtain a FEIN or EIN):</i>		
<i>New Business Mailing Address:</i>		
City:	State:	ZIP:
<i>New Contact Person Name:</i>	<i>New Telephone Number (include area code):</i>	
Section 6: Authorization for Direct Communication with Your New Landlord		
To complete the processing of your application, additional information about the tax account established with the Florida Department of Revenue by your new landlord for the property listed may be required. If you wish to allow the Department to contact your new landlord directly about the tax you pay to the landlord, a written consent from you is required.		
<input type="checkbox"/> I authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property. <input type="checkbox"/> I do not authorize the Florida Department of Revenue to contact the new Landlord regarding the sales tax credit available under the Florida Tax Credit Scholarship Program for the identified property.		
Section 7: Notification and Signature		
I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the selected nonprofit scholarship-funding organization.		
Under penalties of perjury, I declare that I have read this application and the facts stated in it are true.		
_____	_____	
Signature of Tenant – Owner, Officer, or Partner	Date	

Mail this application to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

or

Fax 850-410-2526

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526

Email: RevenueAccounting@floridarevenue.com

Florida Tax Credit Scholarship Program for Commercial Rental Property

The Florida Tax Credit Scholarship Program for Commercial Rental Property (Program) authorizes the tenant of a commercial rental property to receive a tax credit against the state tax due on the rent or license fees for contributions paid to an eligible nonprofit scholarship-funding organization.

Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) using a *Florida Tax Credit Scholarship Program for Commercial Rental Property Application for a Tax Credit Allocation* (Form DR-117000, incorporated by reference in Rule 12A-1.097, F.A.C.) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

Changes to a Credit Allocation

If you are a tenant participating in the Program and you have received a credit allocation, you must notify the Department prior to claiming the tax credit when:

- there is a change of your landlord collecting and remitting sales tax on the commercial rental property; or
- you move to another commercial rental property and plan to use your credit allocation at your new commercial rental property location.

Lease Payment Schedule Required

If you contributed to an eligible nonprofit scholarship-funding organization to receive a tax credit under the Program, attach a schedule (sample included) regarding the rent or license fee paid on the commercial rental property for which your original credit was allocated, beginning with the date your credit allocation was approved by the Department. The schedule must contain:

- the amount of each rent or license fee payment;
- the date of each rent or license fee payment;
- the sales tax and discretionary sales surtax due on each payment; and
- the amount of the tax credit claimed for each rent or license fee payment.

The Department will review your application to determine whether you remain eligible for the credit allocation. If approved, a letter will be issued to you indicating the amount of credit allocation approved for the new landlord, the new commercial rental property, or both the new landlord and the new commercial rental property location. If the Department is not able to approve the changes in the credit allocation you requested, a letter will be mailed to you explaining why a credit allocation could not be approved.

Tenant Contribution to an Eligible Nonprofit Scholarship-Funding Organization

If the change in your credit allocation is approved, you must make a monetary contribution to the organization you selected in your original application. The contribution must be made before you are entitled to a tax credit under the Program. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. When you make your contribution, the organization receiving the contribution will issue a certificate of contribution.

Receiving the Allocated Tax Credit

When taking a tax credit against the state tax due on the rent or license fees for commercial rental property, provide your landlord:

- a copy of the updated credit allocation approval letter issued by the Department; and
- a copy of the certificate of contribution issued by an eligible nonprofit scholarship-funding organization.

Retain the original credit allocation approval letter, the updated credit allocation approval letter, and the certificate of contribution in your records.

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com



**Florida Tax Credit Scholarship Program
for Commercial Rental Property
Application for Rescindment of a Credit Allocation**

DR-117200
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Apply online at floridarevenue.com/taxes/sfo. It's fast and secure.

Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission;
- easily submit applications for multiple commercial rental properties; and
- view a summary of your applications and the status of each application.

Section 1: Request for Rescindment of Credit Allocation

Allocation Application Number:	Original Allocation Amount: \$ _____	Amount to Rescind: \$ _____
	State Fiscal Year: July 1, _____ - June 30, _____	

Name of Eligible Nonprofit Scholarship-Funding Organization:

- AAA Scholarship Foundation
- Step Up for Students, Inc.

Section 2: Tenant Information

Business Name:	Federal Employer Identification Number (FEIN or EIN) (if available):	
Business Mailing Address:		
City:	State:	ZIP:
Contact Person Name:	Title:	
Email Address*:	Telephone Number (include area code):	

* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Section 3: Authorization for Email Communication

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

Section 4: Landlord Information

Landlord Business Name:	FEIN or EIN (if available):
Landlord Sales Tax Certificate Number of Rental Property (when an FEIN or EIN is not available):	

Section 5: Notification and Signature

I understand that section 212.099, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial letter issued with respect to this application to the eligible nonprofit scholarship-funding organization.

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

Signature of Tenant – Owner, Officer, or Partner

Date

If you are unable to apply online at floridarevenue.com/taxes/sfo, mail this application to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

or

Fax 850-410-2526

Instructions

The Florida Tax Credit Scholarship Program for Commercial Rental Property authorizes the tenant of commercial rental property to rescind the amount of an approved credit allocation during the fiscal year in which the allocation was approved. You may not rescind the amount of a credit allocation for which you have made a monetary contribution to an eligible nonprofit scholarship-funding organization.

To rescind a previously approved credit allocation, you must submit a *Florida Tax Credit Scholarship Program for Commercial Rental Property Application for Rescindment of a Credit Allocation* (Form DR-117200) online at floridarevenue.com/taxes/sfo or a paper application available at floridarevenue.com/forms in the sales and use tax section.

An application is required to rescind each previously approved credit allocation. If your application is approved, a letter indicating the amount of the approved rescinded credit allocation will be issued to you. If the

Department is not able to approve the rescindment you requested, a letter explaining why the rescindment could not be approved will be mailed to you.

If you are unable to use the online application, complete a paper *Florida Tax Credit Scholarship Program for Commercial Rental Property Application for Rescindment of a Credit Allocation* (Form DR-117200) and mail to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com

Instructions

Florida Tax Credit Scholarship Program for Commercial Rental Property

The Florida Tax Credit Scholarship Program for Commercial Rental Property (Program) authorizes the tenant of a commercial rental property to receive a tax credit against the state tax due on rent or license fees for contributions paid to an eligible nonprofit scholarship-funding organization. Tenants of commercial rental property must apply to the Florida Department of Revenue (Department) to receive an allocation of the funds available for sales tax credits each state fiscal year (July 1 – June 30).

Tenants who have received a credit allocation must make a monetary contribution to the organization selected at the time of application before receiving a tax credit. The contribution must be made within the same state fiscal year (July 1 – June 30) the credit allocation was issued. The organization is required to issue a certificate of contribution to the contributing tenant.

Contribution Report

Each eligible nonprofit scholarship-funding organization is required to report to the Department the contributions received under the Program during each calendar month. The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

Mailing Your Report

If you are unable to file your report electronically, mail your report to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

Electronically Filing Your Report

The easiest way for an organization to submit reports to the Department is electronically using secure file transfer protocol (SFTP). The Department will assist you in establishing a user account (user name and password) to transfer reports to the Department's SFTP server:

Host: DORXFER.STATE.FL.USPort:22

Protocol: SFTP – SSH File Transfer Protocol

To establish a user account, provide an email to RevenueAccounting@floridarevenue.com containing the following:

- Request to establish SFTP server account with the Department for purposes of the Florida Tax Credit Scholarship Program for Commercial Rental Property;
- Name of your eligible nonprofit scholarship-funding organization; and
- Contact person's name, phone number, and email address.

The Department will provide you a user name and password, a folder where your files will be uploaded or retrieved, and instructions for naming your reports.

For technical assistance with the SFTP server, email OpconAdmins@floridarevenue.com.

Contact Information

For additional information regarding the Florida Tax Credit Scholarship Program for Commercial Rental Property, contact:

Revenue Accounting
Phone: 850-617-8586
Fax: 850-410-2526
Email: RevenueAccounting@floridarevenue.com

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.110

SUMMARY OF PROPOSED RULES

The Department is creating a new rule to implement the Hope Scholarship Program. The new rule will provide guidance on how a contribution can be made to the Program; how dealers are to remit and report contributions; how organizations that receive contributions are to report those monies to the Department, as required by statute; and the incorporation of forms to be used in the program. Forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The amendment of Rule 12A-1.097, F.A.C., is necessary to adopt three forms to be used in the implementation of the Hope Scholarship Program.

The creation of Rule 12A-1.110, F.A.C., is necessary to implement ss. 212.1832 and 1002.40(13), F.S., which establish the Hope Scholarship Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

January 22, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2018 (Vol. 44, No. 213, pp. 5025-5026), to advise the public of the creation of Rule 12A-1.110, F.A.C., the proposed changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on January 22, 2019. One or more requests were received, and a workshop was held on January 22, 2019. Public comments were received at the workshop regarding the submission of applications for the allocation of tax credits. Written comments were received as a follow-up to comments made at the rule development workshop. The comments received during and after the workshop have been incorporated into the rule text and forms.

Additional changes were made to one of the forms required by 2019 legislative revisions to s. 1002.40(13), F.S.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

12A-1.110 Hope Scholarship Program

PURPOSE AND EFFECT: The Department is creating a new rule to implement the Hope Scholarship Program. The new rule will provide guidance on how a contribution can be made to the Program; how dealers are to remit and report contributions; how organizations that receive contributions are to report those monies to the Department, as required by statute; and the incorporation of forms to be used in the program. Forms to be used in the program will be incorporated in Rule 12A-1.097, F.A.C.

SUMMARY: The amendment of Rule 12A-1.097, F.A.C., is necessary to adopt three forms to be used in the implementation of the Hope Scholarship Program.

The creation of Rule 12A-1.110, F.A.C., is necessary to implement ss. 212.1832 and 1002.40(13), F.S., which establish the Hope Scholarship Program.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND
LEGISLATIVE RATIFICATION:**

The Agency has determined that this 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 rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC 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 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), 1002.40(16),

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 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(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 212.1832, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 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), 1002.40(1), (13), 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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at 850-717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 800-955-8771 (TDD) or 800-955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, PO Box 7443, Tallahassee, Florida 32314-7443, telephone 850-717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (22)	No change	
<u>(23)(a) DR-HS1</u>	<u>Hope Scholarship Program – Contribution Election</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)	<u>XX/XX</u>
<u>(b) DR-HS2</u>	<u>Hope Scholarship Program – Dealer Contribution Collection Report</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)	<u>XX/XX</u>
<u>(c) DR-HS3</u>	<u>Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)	<u>XX/XX</u>

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), 1002.40(16), 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, 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(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.1832, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 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), 1002.40(1), (13), 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, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, XX-XX-XX.

12A-1.110 Hope Scholarship Program.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Contribution” means a monetary contribution from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from someone other than a dealer, to an eligible nonprofit scholarship-funding organization as provided under the Hope Scholarship Program.

(b) “Department” means the Florida Department of Revenue.

(c) “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in s. 1002.40(2)(e), F.S.

(d) “Motor vehicle” has the same meaning as provided in s. 1002.40(2)(g), F.S.

(e) “Program” means the Hope Scholarship Program under s. 1002.40, F.S.

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be accompanied by Hope Scholarship Program – Contribution Election (Form DR-HS1, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Dealers, designated agents, and private tag agents shall provide the purchaser the contribution election form (Form DR-HS1) at the time of purchase of a motor vehicle or at the time of registration of a motor vehicle that was not purchased from a Florida dealer. Vehicle purchasers and registrants are not required to complete Form DR-HS1, and dealers, designated agents, and private tag agents are not required to retain Form DR-HS1, if the purchaser or registrant chooses not to make a contribution.

(c) Dealers, designated agents, and private tag agents may, but are not required to, separately state a contribution on a sales invoice or other evidence of the motor vehicle sale, purchase, or registration.

(d) A contribution may not be made for any of the following:

1. Any tax other than the state sales tax imposed by s. 212.05, F.S.
2. Any tax due on a warranty or other taxable item sold in conjunction with a motor vehicle.
3. Any tax due on the lease or rental of a motor vehicle.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must be reported to both the organization and the Department using Hope Scholarship Program – Dealer Contribution Collection Report (Form DR-HS2, incorporated by reference in Rule 12A-1.097, F.A.C.) no later than the date returns filed under s. 212.11, F.S., are due for the period in which the contributions are received. The fastest and easiest way to submit the Hope Scholarship Program – Dealer Contribution Collection Report to the Department is online at www.floridarevenue.com/taxes/sfo. Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) If an organization has a web application used for collecting contributions, dealers, designated agents, and private tag agents may use the web application instead of submitting Form DR-HS2. The organization must collect, at a minimum, the same information required on Form DR-HS2.

(c) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by s. 1002.40(13)(g), F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(d) Dealers, designated agents, and private tag agents who receive contributions must separately report them on their sales and use tax returns. The total amount of sales tax that would otherwise be due must be included in the amount of tax reported on the tax return. Contributions must be reported both in total deductions claimed and separately as program credit on the

appropriate line of the return. Contributions may not be netted against the tax otherwise due on the return.

(4) Reporting of contributions by eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received during each calendar month using Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20th.

(b) The fastest and easiest way to complete the Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at www.floridarevenue.com/taxes/sfo. Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department's website.

Rulemaking Authority s. 1002.40(16), F.S. Law Implemented 212.05, 212.1832, 1002.40(1), (13).

FS. History–New XX-XX-XX.



Hope Scholarship Program Contribution Election

The Hope Scholarship Program (Program) provides a public-school student who was subjected to an incident of violence or bullying at school the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment.

When you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate \$105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

Eligible contributions are used to fund scholarships for the Hope Scholarship Program. Contributions may also be used to fund scholarships for the Florida Tax Credit Scholarship Program, which provides a low-income student the opportunity to apply for a scholarship to attend an eligible private school.

To make your contribution to the Program, complete the following. Sign and date.

Eligible Nonprofit Scholarship-Funding Organization: Step Up for Students, Inc.		Contribution Amount (Lesser of \$105, or state sales tax due):	
Vehicle Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Co-Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:			Date:
Signature of Co-Owner*:			Date:

* For vehicles purchased by more than one person, the signature of the owner and the co-owner is required when the owners' names are joined by "and" on the vehicle title or registration. When the owners' names are joined by "or" on the vehicle title or registration, the signature of one owner is required.

Motor vehicle dealers, county tax collectors, and private tag agencies: Retain this form in your records when a contribution to the Hope Scholarship Program is indicated on the form.

For use by motor vehicle dealer, county tax collector, or private tag agency.

Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Hope Scholarship Program must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program and to the Florida Department of Revenue (Department).

Due Dates:

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.



Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in section 219.07, Florida Statutes.

When no contributions have been collected during a reporting period, motor vehicle dealers, private tag agencies, and county tax collectors are not required to file a report for the reporting period.

Mail Copy A with your contribution payment to:

Step Up For Students, Inc.
PO Box 645707
Cincinnati, OH 45264-5707

Mail Copy B of the report only (no payments) to:

Florida Department of Revenue
Revenue Processing
PO Box 5138
Tallahassee, FL 32314-5138

Keep Copy C for your records.



Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Hope Scholarship Program must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program and to the Florida Department of Revenue (Department).

Due Dates:

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.



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Florida Department of Revenue
Revenue Processing
PO Box 5138
Tallahassee, FL 32314-5138

Keep Copy C for your records.

Instructions

Contribution Report

Each eligible nonprofit scholarship-funding organization participating in the Hope Scholarship Program (Program) is required to report to the Florida Department of Revenue (Department) the contributions received under the Program each reporting period. The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

Electronically Filing Your Report

The easiest way for an organization to submit reports to the Department is electronically using secure file transfer protocol (SFTP). The Department will assist you in establishing a user account (user name and password) to transfer reports to the Department's SFTP server:

Host: DORXFER.STATE.FL.USPort:22

Protocol: SFTP – SSH File Transfer Protocol

To establish a user account, send an email to RevenueAccounting@floridarevenue.com containing the following:

- Request to establish SFTP server account with the Department for purposes of the Hope Scholarship Program;
- Name of your eligible nonprofit scholarship-funding organization; and
- Contact person's name, phone number, and email address.

The Department will provide you a user name and password, a folder where your files will be uploaded or retrieved, and instructions for naming your reports.

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Mailing Your Report

If you are unable to file your report electronically, mail your report to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

Contact Information

For additional information regarding the Hope Scholarship Program, contact Revenue Accounting by:

Phone: 850-617-8586

Fax: 850-410-2526

Email: RevenueAccounting@floridarevenue.com