



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 24, 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 File Notice of Proposed Rules and Hold Public Hearings; and  
Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the  
Rules Remain Unchanged

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

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

**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 12-29.002, F.A.C., Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003, F.A.C., Florida Tax Credit Scholarship Program; Applications
- Rule 12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft
- Rule 12A-1.087, F.A.C., Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
- Rule 12A-1.097, F.A.C., Public Use Forms
- Rule 12A-15.014, F.A.C., Transition Rule
- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-4.013, F.A.C., Conveyances Subject to Tax
- Rule 12B-5.150, F.A.C., Public Use Forms
- Rule 12B-8.001, F.A.C., Premium Tax; Rate and Computation
- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
- Rule 12C-1.013, F.A.C., Adjusted Federal Income Defined
- Rule 12C-1.0192, F.A.C., Renewable Energy Technologies Investment Tax Credit
- Rule 12C-1.051, F.A.C., Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules [including materials incorporated by reference, if any] remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

### **Legislative Changes**

***Why are the proposed rules necessary?*** These rule changes are necessary to incorporate statutory changes made by the 2019 Legislature.

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

*Rules 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment) and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C.:* The proposed amendments incorporate statutory changes made by Sections 10 and 13, Chapter 2019-42, L.O.F. These changes include the expansion of when an Insurer may apply for an allocation of credits under the Florida Tax Credit Scholarship program and when eligible contributions may be made to an eligible nonprofit scholarship-funding organization in order to receive credit against insurance premium taxes.

*Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft):* Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate for leases of real property from 5.7% to 5.5%, effective January 1, 2020. The purpose of the proposed amendment is to conform the state sales tax rate reflected in rule to match the statutory change.

*Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes):* Section 1, Chapter 2019-132, L.O.F., created section 581.217, F.S., State hemp program, effectively establishing hemp as an agricultural commodity. The purpose of the proposed amendments is to incorporate the new section of statute into the rule, allowing for the exemption of certain equipment and items used for agricultural purposes.

*Rule 12A-1.097, F.A.C. (Public Use Forms):* The purpose of the proposed amendments is to adopt, by reference, revisions to forms currently used to administer sales and use tax to include revisions due to statutory changes.

*Rule 12A-15.014, F.A.C. (Transition Rule):* Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate on the lease of real property from 5.7% to 5.5%. The purpose of the proposed amendment is to conform the state sales tax rate reflected in the rule to match the statutory change.

*Rule 12B-4.013, F.A.C. (Conveyances Subject to Tax):* The purpose of the proposed amendments is to implement statutory changes to remove limitations on the exemption from documentary stamp tax for transfers of homestead property between spouses provided by Section 4, Chapter 2019-42, L.O.F., and to clarify the taxability of deeds conveyed between spouses.

*Rules 12B-8.001 (Premium Tax; Rate and Computation) and 12B-8.003 (Tax Statement; Overpayments), F.A.C.:* The purpose of the proposed amendments is to incorporate statutory changes made by Sections 10 and 13, Chapter 2019-42, L.O.F., regarding contributions to eligible nonprofit-scholarship funding organizations, as well as to remove obsolete language. The four forms included in Rule 12B-8.003, F.A.C., require revisions due to statutory changes and updates of annual tax rate jurisdictions.

*Rules 12C-1.013 (Adjusted Federal Income Defined), 12C-1.0192 (Renewable Energy Technologies Investment Tax Credit), and 12C-1.051(Forms), F.A.C.:* The purpose of the proposed amendments to Rule 12C-1.013, F.A.C., is to incorporate statutory changes made to Florida Corporate Income Tax by Section 2, Chapter 2019-168, L.O.F. Rule 12C-1.0192, F.A.C., is being repealed to remove an expired tax credit and conform with the statutory repeal of the law implemented. The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to incorporate statutory changes into seven forms used to administer Florida Corporate Income Tax. Section 220.1105, F.S., requires the Department of Revenue to calculate, by October 1, 2019, the corporate income tax rate to be imposed for tax years beginning on or after January 1, 2019, but before January 1, 2022. The Department has performed the calculation and has included the new tax rate of 4.458% and has included this rate on Form F-1120 and Form F-1120A.

***What external interest is anticipated?*** None.

**Annual Form Updates (Non-Legislative Revisions)**

***Why are the proposed rules necessary?*** These rule changes are necessary to incorporate to update annual tax rates and jurisdictions, revise the applicable tax year for certain forms, and to incorporate formatting changes that will make the forms easier to use.

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

*Rule 12A-1.097, F.A.C. (Public Use Forms):* The purpose of the proposed amendments is to adopt, by reference, revisions to forms currently used to administer sales and use tax. Of the eight forms included in this rule, five forms require revisions due to annual updates.

*Rule 12A-19.100, F.A.C. (Public Use Forms):* The purpose of the proposed amendments is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

*Rule 12B-5.150, F.A.C. (Public Use Forms):* The purpose of the proposed amendments is to incorporate revisions to seven forms currently used to administer motor fuel taxes.

*Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments):* The purpose of the proposed amendments is to adopt, by reference, changes to four forms used in the administration of insurance premium taxes, fees, and surcharges. Of the four forms included, all require revisions due to annual or administrative updates.

***What external interest is anticipated?*** None.

***Were comments received from external parties?*** No.

Rule workshops were scheduled to be held on September 4, 2019, if requested in writing. No requests were received, and no workshop was held.

For each rule, attached are copies of:

- Summaries of the proposed rules, which include:
  - 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 12-29, FLORIDA ADMINISTRATIVE CODE

MULTITAX CREDITS

AMENDING RULES 12-29.002 and 12-29.003

SUMMARY OF PROPOSED RULES

Eligible contributions to an eligible nonprofit scholarship-funding organization must be made on or before the date taxpayers are required to file a return. Taxpayers may now apply for a credit beginning in January of the taxable year through the last day before the deadline for filing a return. Taxpayers, after earning a tax credit, may reduce any installment payment for the tax year in which the credit is granted.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rules 12-29.002 and 12-29.003, F.A.C., is to incorporate statutory changes made by Sections 10 and 13, Chapter 2019-42, L.O.F.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 21, 2019 (Vol. 45, No. 163, p. 3741), to advise the public of the proposed changes to Rules 12-29.002 and 12-29.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### DEPARTMENT OF REVENUE

#### RULE NOS.:RULE TITLES:

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;  
Rescindment

12-29.003 Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-29.002 and 12-29.003, F.A.C., is to incorporate statutory changes made by Sections 10 and 13, Chapter 2019-42, L.O.F.

SUMMARY: Eligible contributions to an eligible nonprofit scholarship-funding organization must be made on or before the date taxpayers are required to file a return. Taxpayers may now apply for a credit beginning in January of the taxable year through the last day before the deadline for filing a return. Taxpayers, after earning a tax credit, may reduce any installment payment for the tax year in which the credit is granted.

#### 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: 213.06(1), 1002.395(13), FS.

LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

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

(a) through (e) No change

(f) “Eligible nonprofit scholarship funding organization” or “SFO” means a charitable organization as defined in section 1002.395(2), F.S. A list of SFOs, ~~approved established~~ by the Department of Education, is available at <http://fldoe.org/schools/school-choice/k-12-scholarship-programs/sfo/> ~~www.fldoe.org/school/school-choice.~~

(g) through (h) No change

(2) No change

(3) Applications for credit allocations.

(a) through (b) No change

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual

tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. ~~For tax years beginning before January 1, 2018, the application must be submitted on or before the last day of the taxpayer's corporate income tax year. For tax years beginning January 1, 2018, or later, The~~ the application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to section 220.222, F.S., including a valid extended due date.

~~a. Example: A calendar year taxpayer may apply for a credit allocation for the 2017-2018 state fiscal year credit beginning on January 3, 2017. The application must be submitted on or before December 31, 2017.~~

~~b. Example: A taxpayer with a tax year beginning December 1, 2017, and ending November 30, 2018, may apply for a credit allocation for the 2017-2018 state fiscal year beginning on January 3, 2017. The application must be submitted on or before November 30, 2018.~~

~~a. e.~~ Example: A calendar year taxpayer may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before May 1, 2019; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2019.

~~b. d.~~ Example: A taxpayer with a tax year beginning December 1, 2018, and ending November 30, 2019, may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before April 1, 2020; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2020.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2019-2020 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2019. The application must be made on or before February 29, 2020. An application for a credit allocation may be made beginning on the first business day of January of each calendar year and may not be made after December 31 of that calendar year. Example: For the 2018-2019 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2018. The application must be made on or before December 31, 2018.

3. No change

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due ~~the end of the tax year for insurance premium tax~~; or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) No change

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. through b. No change

c. Must be added back to taxable income in determining Florida corporate income tax due. ~~For tax years beginning on or after January 1, 2018, If~~ if the amount of a credit taken under section 220.1875, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under section 220.1875, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. No change

2. No change

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. through b. No change

c. Credits for income taxes paid under chapter 220, F.S., and the salary credit allowed under section ~~Section~~ 624.509(5), F.S., as these are limited by section 624.509(6), F.S. (the 65 percent limitation).

2. No change

(c) through (e) No change

(f) Contributions to an SFO are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an SFO ~~made on or after July 1, 2014,~~ for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: rules 12C-1.034 and 12B-8.001, F.A.C.

(6) through (8) No change

*Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, XX-XX-XX.*

### **12-29.003 Florida Tax Credit Scholarship Program; Applications.**

(1) No change

Form Number	Title	Effective Date
(2)(a) DR- 116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___10165">http://www.flrules.org/Gateway/reference.asp?No=Ref-___10165</a> )	<u>XX/XX</u> 4/19

(b) through (c) No change

*Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, XX-XX-XX.*



**Florida Tax Credit Scholarship Program**  
**Application for Tax Credit Allocation for Contributions to**  
**Nonprofit Scholarship-Funding Organizations**

DR-116000  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 4

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:	

Enter the nonprofit scholarship-funding organization (SFO) to which the contribution will be made. A separate application is required for each organization: \_\_\_\_\_

Total amount of planned contribution: \$ \_\_\_\_\_

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution amount entered above.

\$ _____	Corporate Income Tax	Beginning Date of Tax Year: _____	Ending Date of Tax Year: _____
\$ _____	Insurance Premium Tax	Prior Calendar Year: _____	or Current Calendar Year: _____
\$ _____	Excise Tax on Malt Beverages	For the Fiscal Year beginning July 1, _____	
	Malt Beverage License Number: _____		
\$ _____	Excise Tax on Wine Beverages	For the Fiscal Year beginning July 1, _____	
	Wine Beverage License Number: _____		
\$ _____	Excise Tax on Liquor Beverages	For the Fiscal Year beginning July 1, _____	
	Liquor Beverage License Number: _____		
\$ _____	Sales and Use Tax due from a Direct Pay Permit Holder	For the Fiscal Year beginning July 1, _____	
	Sales Tax Certificate Number: _____		
\$ _____	Tax on Oil Production	For the Fiscal Year beginning July 1, _____	
\$ _____	Tax on Gas Production	For the Fiscal Year beginning July 1, _____	

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

Parent corporation \_\_\_\_\_

Parent corporation's FEIN   -

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the nonprofit scholarship-funding organization indicated in this application.

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

\_\_\_\_\_  
Signature of officer, owner, or partner

\_\_\_\_\_  
Date



# Instructions for Completing Form

DR-116000  
R. XX/XX  
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You may apply for this credit allocation using the Department's website at [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo). When applying for a tax credit allocation, a separate application is required for each nonprofit scholarship-funding organization (SFO), each separate beverage license, each sales tax certificate number, and each tax credit cap year. For corporate income tax and insurance premium tax, you must specify the applicable tax year. For all other taxes, you must specify the applicable state fiscal year.

Once you complete the online application you will receive a confirmation number that you can print out. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. The Department will send you written correspondence. The Department will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

In accordance with s. 1002.395(5)(f), F.S., the SFO indicated on the application will be provided a copy of your approval or denial letter.

## Who May Apply?

The following taxpayers may participate in the Florida Tax Credit Scholarship Program for contributions to nonprofit SFOs:

- Florida oil and gas production taxpayers (ss. 211.02 and 211.025, F.S.).
- Taxpayers who pay sales tax under a direct pay permit (s. 212.183, F.S.).
- Corporate income taxpayers (Chapter 220, F.S.).
- Taxpayers who pay excise tax on liquor, wine, and malt beverages (ss. 563.05, 564.06, and 565.12, F.S.).
- Insurance premium taxpayers (s. 624.509, F.S.).

## Oil and Gas Production Tax

One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed fifty percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

## Sales and Use Tax Due From a Direct Pay Permit Holder

One hundred percent of an eligible contribution is allowed as a credit. Before a credit can be claimed on a sales and use tax return, the taxpayer must submit a copy of the certificate of contribution from each nonprofit SFO to:

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

The Department of Revenue will respond with specific instructions about how to claim the credit on your sales and use tax return. In accordance with s. 1002.395(5)(f), F.S., the nonprofit SFO indicated on the application will be provided a copy of all letters or correspondence of acknowledgement generated by the Department with respect to the credit for sales and use tax from a direct pay permit holder.

## Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit and the overall impact it has on the federal income tax due. The amount of credit taken must be added back to taxable income only once. A copy of the certificate of contribution(s) from each nonprofit SFO must be attached to the return when claiming the credit.

## Excise Tax on Liquor, Wine, and Malt Beverages

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 563.05, 564.06, or 565.12, F.S., except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. The amount of the credit taken may not exceed ninety percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

## Insurance Premium Tax

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 624.509, F.S., after deducting from such tax:

1. Deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments),
2. Credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. Credits for income tax paid under Chapter 220 F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S. (the sixty-five percent limitation).

A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

## Program Information

If the credit is not fully used in the applicable tax year (for corporate income or insurance premium tax) or state fiscal year (for excise tax on malt beverages, wine, and liquor; oil and gas production tax; or sales tax), the unused amount carries forward for a period not to exceed 10 years. However, if the applicable tax year begins before January 1, 2018, the unused credit cannot be carried forward more than 5 years. The credit cannot be conveyed, assigned, or transferred to another entity unless the other entity is a member of the taxpayer's affiliated group, or all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. For transfers to another member of the taxpayer's affiliated group, use Form DR-116200 [incorporated by reference in Rule 12-29.003, Florida Administrative Code (F.A.C.)].

Contributions must be monetary and must be made to eligible nonprofit SFOs. The Department of Education establishes the eligibility of the nonprofit SFOs. A list of nonprofit SFOs is available from the Department of Education's website at [fldoe.org/schools/school-choice](http://fldoe.org/schools/school-choice). Their phone number is 800-447-1636.

Once you receive written confirmation and approval for the credit allocation from the Department, you are expected to make a contribution.

- Corporate income tax contributions must be made on or before the due date of the Florida corporate income/franchise tax return (Form F-1120), or the extended due date of the return if validly extended.
- Insurance premium tax contributions must be made on or before the due date of the Florida insurance premium tax and fees return (Form DR-908) for taxable years beginning January 1, 2019, and thereafter.
- Contributions from the remaining taxes must be made by the end of the applicable state fiscal year.

Upon receiving a contribution, a nonprofit SFO will issue a certificate of contribution to the taxpayer. This certificate will contain the following information:

- Contributor's name
- Contributor's FEIN
- Contributor's license number issued by the Division of Alcoholic Beverages and Tobacco
- Amount of contribution
- Date of contribution
- Name of nonprofit SFO

An officer or authorized representative of the nonprofit SFO will sign the certificate. You must attach a copy of the certificate(s) of contribution to your tax return when filed; or for sales tax direct pay permit holders, submit a copy of the certificate to the Department before claiming the credit.

All other requirements of s. 1002.395, F.S., must be met to claim this credit.

The letter granting approval of the credit allocation will indicate the time frame in which the contribution must be made, and express that the credit is contingent upon an eligible contribution being made and accepted by the nonprofit SFO.

If the nonprofit SFO listed on the approval letter is unable to accept a contribution or part of a contribution because of its obligations under s. 1002.395, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution or partial contribution to another eligible nonprofit SFO. The taxpayer must keep the written statement for its records to support the credit claimed. Contributions must be made during the year specified in the approval letter. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made on or before the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended.

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(g), F.S., and

Rule 12C-1.034, F.A.C., for corporate income tax; ss. 624.5092 and 1002.395(5)(g), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium tax are decreased by the amount of the Florida tax credit scholarship program credit earned.

- Timely contributions for corporate income tax must be made by the due date of the Florida corporate income/franchise tax return (Form F-1120), or the extended due date of the return if validly extended.
- Timely contributions for insurance premium tax must be made by the due date of the Florida insurance premium tax and fees return (Form DR-908).

All contributions that earned a credit for corporate income tax or insurance premium tax for the current taxable year, will apply to the first installment due for that tax year under the prior year exception.

#### **Program Guidelines.**

**For corporate income tax**, applications for allocation of tax credit can be submitted beginning on the first business day in January for contributions to be made in tax years that begin in the same calendar year through the day before the due date, or if extended, the day before the extended due date of the Florida corporate income/franchise tax return.

**For insurance premium tax**, applications for allocation of tax credit can be submitted beginning on the first business day in January for contributions to be made in insurance premium tax years that begin in the same calendar year through the day before the due date of the Florida insurance premium taxes and fees return.

**For the excise tax on liquor, wine, and malt beverages**, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

**For the oil and gas production tax and sales tax paid under a direct pay permit**, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

The allocation of each state fiscal year's allotted amount begins on the first business day in January.

Applications are accepted until the allotted amount is reached or until no more applications can be submitted for that tax year, whichever occurs first.

**Example 1** - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on January 1, 2018, may submit an application on January 2, 2018, through the day before May 1, 2019, and if the return is validly extended,

the application may be submitted through the day before November 1, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2018, and May 1, 2019, unless the return is validly extended, in which case the contribution must be made by November 1, 2019. If the credit is not fully used on its December 31, 2018, tax year, the unused credit can be carried forward up to 10 tax years.

**Example 2** - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on December 1, 2018, may submit an application on January 2, 2018, through the day before April 1, 2020, and if the return is validly extended, the application may be submitted through the day before October 1, 2020, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between December 1, 2018, and April 1, 2020, unless the return is validly extended, in which case the contribution must be made by October 1, 2020. If the credit is not fully used on its November 30, 2019, tax year, the unused credit can be carried forward up to 10 tax years.

**Example 3** - An insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2019, may submit an application between January 2, 2019

and February 29, 2020, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2019 and March 1, 2020. If the credit is not fully used on its 2019 insurance premium tax return, the unused credit can be carried forward up to 10 tax years.

**Example 4** - A sales taxpayer or oil and gas production taxpayer applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit amount is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.

**Example 5** - A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.070, 12A-1.087, and 12A-1.097

SUMMARY OF PROPOSED RULES

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate for leases and licenses of real property from 5.7% to 5.5%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Hemp had been classified as an agricultural commodity; thereby, exempting certain farm equipment from sales and use tax. The amendment to Rule 12A-1.087, F.A.C., incorporates new statutory reference for the state hemp program.

Rule 12A-1.097, F.A.C., contains updates to sales and use tax rules and forms based on statutory changes made by the 2019 Legislature.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate for leases of real property from 5.7% to 5.5%. The purpose of the proposed amendment to Rule 12A-1.070, F.A.C., is to adjust the state sales tax rate reflected in the rule to match the statutory change.

Section 1, Chapter 2019-132, L.O.F., created section 581.217, F.S., State hemp program, effectively establishing hemp as an agricultural commodity. The purpose of the proposed

amendments to Rule 12A-1.087, F.A.C., is to incorporate the new section of statute into the rule, allowing for the exemption of certain equipment and items used for agricultural purposes.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, revisions to forms currently used to administer sales and use tax. These revisions include both annual updates and statutory changes.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, pp. 3741-3742), to advise the public of the proposed changes to Rules 12A-1.070, 12A-1.087, and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Sales and Use Tax**

##### **RULE NOS.:RULE TITLES:**

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft

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

12A-1.097 Public Use Forms

##### **PURPOSE AND EFFECT:**

Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate for leases of real property from 5.7% to 5.5%.

The purpose of the proposed amendment to Rule 12A-1.070, F.A.C., is to adjust the state sales tax rate reflected in the rule to match the statutory change.

Section 1, Chapter 2019-132, L.O.F., created section 581.217, F.S., State hemp program, effectively establishing hemp as an agricultural commodity. The purpose of the proposed amendments to Rule 12A-1.087, F.A.C., is to incorporate the new section of statute into the rule, allowing for the exemption of certain equipment and items used for agricultural purposes.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, revisions to forms currently used to administer sales and use tax. These revisions include both annual updates and statutory changes.

##### **SUMMARY:**

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate for leases and licenses of real property from 5.7% to 5.5%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Hemp had been classified as an agricultural commodity; thereby, exempting certain farm equipment from sales and use tax. The amendment to Rule 12A-1.087, F.A.C., incorporates new statutory reference for the state hemp program.

Rule 12A-1.097, F.A.C., contains updates to sales and use tax rules and forms based on statutory changes made by the 2019 Legislature.

## 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., 212.18(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), F.S.

**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(6), 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, 213.235, 213.255, 213.29, 213.37, 213.755, 215.26, 219.07, 288.1083, 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), 581.217, F.S.

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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.**

(1) through (3) No change

(4)(a) through (d) No change

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor's invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are "additional rent" and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord's total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord's total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant's one-fifth share of charges not taxed to Landlord (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00



Florida ( <del>5.5%</del> <del>5.7%</del> ) sales tax	<u>111.65</u> <del>115.71</del>
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (\$1,900 - \$150 * 20%)	<u>350.00</u>
Total Amount Due	<u>\$2,491.65</u>
	<del>\$2,495.71</del>

2. Example: Same facts as above, except Landlord marks up Tenants' share of the total of City Utilities' service bill by 10 percent. Thus each tenant's one-fifth share of utilities would be \$418.00, instead of \$380.00. Again, if Landlord separately states the utility charges on the tenant's invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant's one-fifth share of utilities not taxed (total utilities \$418.00, less utilities on which Landlord paid tax, \$350.00)	68.00
Total subject to tax	\$2,068.00
Florida ( <del>5.5%</del> <del>5.7%</del> ) sales tax	<u>113.74</u> <del>117.88</del>
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	<u>350.00</u>
Total Amount Due	<u>\$2,531.74</u>
	<del>\$2,535.88</del>

(f) through (g) No change

(5) through (7) No change

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord \$22.00 ~~\$22.80~~ rental tax. Tenant subleases 100 square feet, or one half, of the space to Subtenant for \$300.00 and collects \$16.50 ~~\$17.40~~ tax which he remits to the State, less a credit of \$11.00 ~~\$11.40~~ for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and 5.5 ~~5.7~~ percent of this amount is \$11.00 ~~\$11.40~~.)

(9) through (23) No change

*Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(h), (i), (13), 212.03(6), 212.031 FS.*

*History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, XX-XX-XX.*

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

(1)(a) The sale, rental, lease, use, consumption, repair, including the sale of replacement parts and accessories, or storage for use of power farm equipment or irrigation equipment is exempt. To qualify for this exemption, the power farm equipment or irrigation equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by those agricultural industries included in sections section 570.02(1) and 581.217, F.S., or for fire prevention and suppression work with respect to such crops or products. Power farm equipment that is not purchased, leased, or rented for exclusive use in the agricultural production of agricultural products, or for fire prevention or suppression work with respect to such crops or products, does not qualify for exemption. This exemption is not forfeited by moving qualifying power farm equipment between farms or forests.

(b) The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10) of this rule.

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

(a) Agricultural industries, as defined in sections section 570.02(1) and 581.217, F.S., include aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

(b) through (g) No change

(3) through (9) No change

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the

suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

ITEMS FOR AGRICULTURAL USE OR FOR  
AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT

This is to certify that the items identified below, purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list.:

- ☐ Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.
- ☐ Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.
- ☐ Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.
- ☐ Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in section 212.08(5)(a), F.S.
- ☐ Animal health product that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in section 212.08(5)(a), F.S.
- ☐ Aquaculture health product to prevent or treat fungi, bacteria, and parasitic diseases, as provided in section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under section 597.004, F.S.
- ☐ Nets, and parts used in the repair of nets, purchased by commercial fisheries.
- ☐ Nursery stock, seedlings, cuttings, or other propagative material for growing stock.
- ☐ Portable containers, or moveable receptacles in which portable containers are placed, that are used for

harvesting or processing farm products.

( ) Seedlings, cuttings, and plants used to produce food for human consumption.

( ) Stakes used to support plants during agricultural production.

( ) Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

( ) Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

( ) Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

( ) Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

( ) Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

( ) Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections ~~section~~ 570.02(1) and 581.217, F.S., or

( ) Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections ~~section~~ 570.02(1) and 581.217, F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections ~~section~~ 570.02(1) and 581.217, F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural

industries included in ~~sections~~ section 570.02(1) and 581.217, F.S.

( ) Other (include description and statutory citation):

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

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

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

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

Purchaser's Name

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Purchaser's Address

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Name and Title of Purchaser's Authorized Representative

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Sales and Use Tax Certificate No. (if applicable)

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By

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(Signature of Purchaser or Authorized Representative)

Title

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

Date \_\_\_\_\_

(g) No change

(11) through (12) No change

*Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085, 581.217, FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18, 1-8-19, XX-XX, XX-XX.*

# **12A-1.097 Public Use Forms.**

(1) No Change

Form Number	Title	Effective Date
(2) through (3)	No change	
(4)(a) DR-7	Consolidated Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40168">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40168</a> )	<u>XX/XX</u> 01/19
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40169">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40169</a> )	<u>XX/XX</u> 01/19
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40168">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40168</a> )	<u>XX/XX</u> 01/19
(5)(a) DR-15	Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40170">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40170</a> )	<u>XX/XX</u> 01/19
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref--__40171">http://www.flrules.org/Gateway/reference.asp?No=Ref--__40171</a> )	<u>XX/XX</u> 01/19
(c)	No change	
(d) DR-15EZ	Sales and Use Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40172">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40172</a> )	<u>XX/XX</u> 01/19
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40173">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40173</a> )	<u>XX/XX</u> 01/19
(f) through (k)	No change	
(6) through (10)	No change	

(11) DR-46NT	Nontaxable Medical Items and General Grocery List ( <del>R-01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__08959">http://www.flrules.org/Gateway/reference.asp?No=Ref-__08959</a> )	<u>XX/XX 01/18</u>
(12) through (22)	No change	

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 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, 213.235, 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.*



# Consolidated Sales and Use Tax Return

DR-7  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 2

Account Number:

Name:

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-7 R. XX/XX	
Florida		1. Gross Sales		2. Exempt Sales		3. Taxable Amount	
4. Tax Due							
A. Sales/Services/Electricity		.		.		.	
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.		.	
C. Commercial Rentals		.		.		.	
D. Transient Rentals		.		.		.	
E. Food & Beverage Vending		.		.		.	
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due		.	
				6. Less Lawful Deductions		.	
				7. Net Tax Due		.	
				8. Less Est Tax Pd / DOR Cr Memo		.	
				9. Plus Est Tax Due Current Month		.	
				10. Amount Due		.	
				<del>11. Less Collection Allowance</del>		E-file/E-pay Only	
				12. Plus Penalty		.	
				13. Plus Interest		.	
				14. Amount Due with Return		.	

Name  
Address  
City/St  
ZIP

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

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

Signature of Taxpayer

Date

Signature of Preparer

Date

## Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b).	Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d).	Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16.	Hope Scholarship Credits (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19.	Taxable Sales from Amusement Machines (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.





# Consolidated Sales and Use Tax Return

DR-7  
R. XX/XX  
Page 2 of 2

Account Number:

Name:

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-7 R. XX/XX	
Florida		1. Gross Sales		2. Exempt Sales		3. Taxable Amount	
4. Tax Due							
A. Sales/Services/Electricity		.		.		.	
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.		.	
C. Commercial Rentals		.		.		.	
D. Transient Rentals		.		.		.	
E. Food & Beverage Vending		.		.		.	
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due		.	
				6. Less Lawful Deductions		.	
				7. Net Tax Due		.	
				8. Less Est Tax Pd / DOR Cr Memo		.	
				9. Plus Est Tax Due Current Month		.	
				10. Amount Due		.	
				<del>11. Less Collection Allowance</del>		E-file/E-pay Only	
				12. Plus Penalty		.	
				13. Plus Interest		.	
				14. Amount Due with Return		.	

Name  
Address  
City/St  
ZIP

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

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

Signature of Taxpayer

Date

Signature of Preparer

Date

## Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b).	Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d).	Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16.	Hope Scholarship Credits (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19.	Taxable Sales from Amusement Machines (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.



# Consolidated Summary Sales and Use Tax Return

DR-15CON  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 2

Please complete this return and  
forms DR-7.

↓ Do Not Detach ↓

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-15CON R. XX/XX	
Florida		1. Gross Sales		2. Exempt Sales		3. Taxable Amount	
A. Sales/Services/Electricity		.		.		.	
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.		.	
C. Commercial Rentals		.		.		.	
D. Transient Rentals		.		.		.	
E. Food & Beverage Vending		.		.		.	
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due		.	
				6. Less Lawful Deductions		.	
				7. Net Tax Due		.	
				8. Less Est Tax Pd / DOR Cr Memo		.	
				9. Plus Est Tax Due Current Month		.	
				10. Amount Due		.	
				11. <del>Less Collection Allowance</del>		E-file/E-pay Only	
				12. Plus Penalty		.	
				13. Plus Interest		.	
				14. Amount Due with Return		.	

Name  
Address  
City/St  
ZIP

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

**File and Pay Online to Receive a Collection Allowance.** When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659), is available at [floridarevenue.com](http://floridarevenue.com).

**Due Dates.** Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

**Penalty.** If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

**Amended Returns:** If you discover that your original DR-15CON and DR-7 returns were incorrect, call 850-488-6800 and our staff will help you amend your returns.

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

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

_____ Signature of Taxpayer	_____ Date	_____ Signature of Preparer	_____ Date
( _____ ) Telephone Number		( _____ ) Telephone Number	

**Discretionary Sales Surtax - Lines 15(a) through 15(d)**

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3) .....	15(a).
15(b).	Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3) .....	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) .....	15(c).
15(d).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4) .....	15(d).
16.	<b>Hope Scholarship Credits</b> (included in Line 6) .....	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A) .....	19.
20.	Rural or Urban High Crime Area Job Tax Credits .....	20.
21.	Other Authorized Credits .....	21.



# Instructions for Consolidated Sales and Use Tax Return

DR-7N  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
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## Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

To notify us in writing, mail a letter to:  
Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

Submit a new registration (online or paper) if you:

- move a business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Electronic Filing and Payment:** Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20<sup>th</sup>.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended Returns:** If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday

through Friday, excluding holidays, for assistance amending your returns.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax.

**Bracket rates** are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as

## Instructions for Consolidated Sales and Use Tax Return continued

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R. XX/XX  
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one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

**Example:** A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

### Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

### Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**Note:** Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

**Column 1. Gross Sales** - Enter the total amount of gross sales.

Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

**Amusement and Vending Machine Sales** - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

**Example:** The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine



divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \$95.69$  (gross sales)  
 $\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)  
 $\$95.69 \times .005 = \$4.78$  [surtax portion to be reported on Line 15(d)]

## Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**Column 1. Gross Sales** - Not Applicable

**Column 2. Exempt Sales** - Not Applicable

**Column 3. Taxable Amount** - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

**Column 4. Tax Due** - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

## Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Column 1. Gross Sales** - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

## Line C(a). Less Sales Tax Scholarship Credits

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

## Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

## Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

## Line-by-Line Instructions continued

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R. XX/XX  
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**Column 1. Gross Sales** - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt sales from total gross sales and enter the taxable amount.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

**Example:** The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \$93.58$  (gross sales)

$\$100 - \$93.58 = \$6.42$  (tax due, including surtax due)

$\$93.58 \times .005 = \$0.47$  [surtax portion to be reported on Line 15(d)]

### Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

### Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**You will not receive a credit** if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

### Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

### Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

### Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

**You will not receive a credit** if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

### Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

#### Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

#### Method 1 - Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

**Example:** When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

**Step 1.** Review all of your sales tax returns filed for the calendar year.

**Step 2.** Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

**Step 3.** To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

**Step 4.** Multiply your monthly average state sales tax due by 60%.

**Step 5.** Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

#### Method 2 - Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

## Line-by-Line Instructions continued

DR-7N  
R. XX/XX  
Page 5 of 7

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

### Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

**Example:** When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount unpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

### Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

### Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

**If you are entitled to a collection allowance**, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

### Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

**All dealers:** If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

### Lines 15(a). - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on *Discretionary Sales Surtax Information* (Form DR-15DSS), available on the Department's website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

### When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected



For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

**The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

**Line 15(a). Exempt Amount of Items Over \$5,000**

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

**Example:** If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

**Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

On each of your location returns, enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

**Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate**

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

**Line 15(d). Total Amount of Discretionary Sales Surtax Due**

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

**Line 16. Hope Scholarship Credits**

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

**Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)**

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

**Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

**Line 19. Taxable Sales from Amusement Machines**

On each of your location returns, enter the amount of taxable sales from amusement machines.

**Line 20. Rural or Urban High Crime Area Job Tax Credits**

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

**Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).**

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

**Contact Us**

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**If you have questions or need assistance**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

### Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education webpage for additional information and available webinars at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

### 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](http://floridarevenue.com/forms).*

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



# Sales and Use Tax Return

DR-15  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 2

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Certificate Number:

Florida

## Sales and Use Tax Return

HD/PM Date: / /

DR-15 R. XX/XX

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	.	.	.	.
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals	.	.	.	.
D. Transient Rentals	.	.	.	.
E. Food & Beverage Vending	.	.	.	.
Surtax Rate: Reporting Period			5. Total Amount of Tax Due	.
			6. Less Lawful Deductions	.
			7. Net Tax Due	.
			8. Less Est Tax Pd / DOR Cr Memo	.
			9. Plus Est Tax Due Current Month	.
			10. Amount Due	.
			<del>11. Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
			12. Plus Penalty	.
			13. Plus Interest	.
			14. Amount Due with Return	.

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

Certificate Number:

Florida

## Sales and Use Tax Return

HD/PM Date: / /

DR-15 R. XX/XX

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	.	.	.	.
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals	.	.	.	.
D. Transient Rentals	.	.	.	.
E. Food & Beverage Vending	.	.	.	.
Surtax Rate: Reporting Period			5. Total Amount of Tax Due	.
			6. Less Lawful Deductions	.
			7. Net Tax Due	.
			8. Less Est Tax Pd / DOR Cr Memo	.
			9. Plus Est Tax Due Current Month	.
			10. Amount Due	.
			<del>11. Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
			12. Plus Penalty	.
			13. Plus Interest	.
			14. Amount Due with Return	.

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due:  
Late After:

**File and Pay Online to Receive a Collection Allowance.** When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659), is available at [floridarevenue.com](http://floridarevenue.com).

**Due Dates.** Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period.

**A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

**Penalty.** If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

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

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer

\_\_\_\_\_  
Date

(\_\_\_\_\_)\_\_\_\_\_  
Telephone Number

(\_\_\_\_\_)\_\_\_\_\_  
Telephone Number

### Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b).	Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3)	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4)	15(d).
16.	<b>Hope Scholarship Credits</b> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A)	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.

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

\_\_\_\_\_  
Signature of Taxpayer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Preparer

\_\_\_\_\_  
Date

(\_\_\_\_\_)\_\_\_\_\_  
Telephone Number

(\_\_\_\_\_)\_\_\_\_\_  
Telephone Number

### Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b).	Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3)	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4)	15(d).
16.	<b>Hope Scholarship Credits</b> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A)	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.



# Instructions for DR-15 Sales and Use Tax Returns

DR-15N  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 8

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

Be sure to use the correct tax return for each reporting period.

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /	DR-15 R. 01/19
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity					
B. Taxable Purchases					
Include use tax on Internet / out-of-state untaxed purchases →					
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due	
				6. Less Lawful Deductions	
				7. Net Tax Due	
				8. Less Est Tax Pd / DOR Cr Memo	
				9. Plus Est Tax Due Current Month	
				10. Amount Due	
				11. <del>Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
				12. Plus Penalty	
				13. Plus Interest	
				14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_

File and pay electronically and on time to receive a collection allowance.

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

Signature of Taxpayer	Date	Signature of Preparer	Date
( )		( )	
Telephone Number		Telephone	

**Discretionary Sales Surtax - Lines 15(a) through 15(d)**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Hope Scholarship Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

Be sure to complete Lines 15(a) through 15(d).

## Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)

# Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20<sup>th</sup>.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20<sup>th</sup>**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due.** You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll). After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended

return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return is online.** Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

**If you choose to file an amended return by mail,** you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return that you need.

**Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on the return.

The image shows a sample of a tax return form titled "Amended replacement". The form is for the Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0120. It includes fields for Certificate Number, Sales and Use Tax Return, HD/PM Date, and DR-15 R. 01/19. The form is divided into sections: 1. Gross Sales, 2. Exempt Sales, 3. Taxable Amount, and 4. Tax Due. It also includes a section for "Amended replacement" with a barcode and a section for "E-file/E-pay Only".

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120



## Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

To notify us in writing, mail a letter to:  
Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper)** if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**

- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

**Example:** A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

## Line-by-Line Instructions

### Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**NOTE:** Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

## Line-by-Line Instructions continued

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**Column 1. Gross Sales** - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

### Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

**Example:** The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \$95.69$  (gross sales)

$\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)

$\$95.69 \times .005 = \$4.48$  [surtax portion to be reported on Line 15(d)]

### Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**Column 1. Gross Sales** - Not Applicable

**Column 2. Exempt Sales** - Not Applicable

**Column 3. Taxable Amount** - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

**Column 4. Tax Due** - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

### Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**



## Line-by-Line Instructions continued

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**Column 1. Gross Sales** - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

### Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

### Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

### Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

**Column 1. Gross Sales** - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt sales from total gross sales and enter the taxable amount.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

**Example:** The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \$93.58$  (gross sales)

$\$100 - \$93.58 = \$6.42$  (tax due, including surtax due)

$\$93.58 \times .005 = \$0.47$  [surtax portion to be reported on Line 15(d)]

### Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

### Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported

on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**You will not receive a credit** if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

### Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

### Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

#### Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

**You will not receive a credit** if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

#### Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

### Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

#### Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

**Example:** When completing your December return (due January 1 of the following year), calculate your average state

sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

**Step 1.** Review all of your sales tax returns filed for the calendar year.

**Step 2.** Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

**Step 3.** To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

**Step 4.** Multiply your monthly average state sales tax due by 60%.

**Step 5.** Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

#### Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

#### Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

**Example:** When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

### Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

### Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

## Line-by-Line Instructions continued

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If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

### Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

**All dealers:** If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

### Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies

to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector’s office.**

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

### Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

### When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected



**Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

Enter the amount of taxable sales or purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

**Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate**

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

**Line 15(d). Total Amount of Discretionary Sales Surtax Due**

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

**Line 16. Hope Scholarship Credits**

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

**Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)**

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

**Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

**Line 19. Taxable Sales from Amusement Machines**

Enter the amount of taxable sales from amusement machines.

**Line 20. Rural or Urban High Crime Area Job Tax Credits**

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

**Contact Us**

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**Educational Tax Webinars**

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education webpage for additional information and available webinars at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

**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](http://floridarevenue.com/forms).*

<b>Form DR-15</b>	<b>Sales and Use Tax Return Rule 12A-1.097, F.A.C.</b>
<b>Form DR-26S</b>	<b>Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.</b>



# Sales and Use Tax Return

DR-15EZ  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 2

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15EZ Sales and Use Tax Returns* (Form DR-15EZ), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at [floridarevenue.com/forms](http://floridarevenue.com/forms).

## Florida Sales and Use Tax Return

Reporting Period

T

FD

DR-15EZ  
R. XX/XX

Certificate Number:

Surtax Rate:

HD/PM DATE:

Location/Mailing Address Changes:

New Location Address:

Telephone Number: ( )

New Mailing Address:

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Amount Due From Line 9  
On Reverse Side

Due:

Late After:

## Florida Sales and Use Tax Return

Reporting Period

T

FD

DR-15EZ  
R. XX/XX

Certificate Number:

Surtax Rate:

HD/PM DATE:

Location/Mailing Address Changes:

New Location Address:

Telephone Number: ( )

New Mailing Address:

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Amount Due From Line 9  
On Reverse Side

Due:

Late After:

**File and Pay Online to Receive a Collection Allowance.** When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659), is available at [floridarevenue.com](http://floridarevenue.com).

**Due Dates.** Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period.

**A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

**Penalty.** If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

	DOLLARS								CENTS	
1. Gross Sales (Do not include tax)									Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.	
2. Exempt Sales (Include these in Gross Sales, Line 1)										
3. Taxable Sales/Purchases (Include Internet/Out-of-State → Purchases)									Signature of Taxpayer	
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)									Date	
5. Less Lawful Deductions									Telephone #	
6. Less DOR Credit Memo									Signature of Preparer	
7. Net Tax Due									Date	
8. <del>Less Collection Allowance or</del> Plus Penalty and Interest									Telephone #	
9. Amount Due With Return (Enter this amount on front)										

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**   

B. Total Discretionary Sales Surtax Due   

**E-file / E-pay to Receive Collection Allowance**

**Please do not fold or staple.**

	DOLLARS								CENTS	
1. Gross Sales (Do not include tax)									Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.	
2. Exempt Sales (Include these in Gross Sales, Line 1)										
3. Taxable Sales/Purchases (Include Internet/Out-of-State → Purchases)									Signature of Taxpayer	
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)									Date	
5. Less Lawful Deductions									Telephone #	
6. Less DOR Credit Memo									Signature of Preparer	
7. Net Tax Due									Date	
8. <del>Less Collection Allowance or</del> Plus Penalty and Interest									Telephone #	
9. Amount Due With Return (Enter this amount on front)										

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**   

B. Total Discretionary Sales Surtax Due   

**E-file / E-pay to Receive Collection Allowance**

**Please do not fold or staple.**



# Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZ  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 7

## Are you Eligible to Use a DR-15EZ Return?

### Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
  - aircraft,
  - boats or boat trailers, or
  - motor vehicles or other vehicles;
- ▶ Report tax on receipts from coin-operated:
  - amusement machines, or
  - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15-EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

## Collection Allowance

**File and pay electronically and on time to receive a collection allowance.**

## Verify a Resale or Exemption Certificate:

**Online:** Visit  
[floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)

**Phone:** 877-357-3725

**Mobile app:** Available for iPhone, iPad, Android devices, and Windows phones.

## Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education webpage for additional information and available webinars at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

## Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

**Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**

## Complete the Back of the Return First!

	DOLLARS				CENTS	
1. Gross Sales (Do not include tax)						
2. Exempt Sales (Include these in Gross Sales, Line 1)						
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)						
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)						
5. Less Lawful Deductions						
6. Less DOR Credit Memo						
7. Net Tax Due						
8. <del>Less Collection Allowance or Plus Penalty and Interest</del>						
9. Amount Due With Return (Enter this amount on front)						

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

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).**

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**

B. Total Discretionary Sales Surtax Due

**E-file / E-pay to Receive Collection Allowance**

Please do not fold or staple.

File and pay electronically and on time to receive a collection allowance.

Be sure to use the correct tax return for each reporting period.

**Florida Sales and Use Tax Return**

Reporting Period: \_\_\_\_\_

Certificate Number: \_\_\_\_\_

Surtax Rate: \_\_\_\_\_

HD/PM DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

Location/Mailing Address Changes:

New Location Address: \_\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_\_

New Mailing Address: \_\_\_\_\_

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Amount Due From Line 9  
On Reverse Side: \_\_\_\_\_.\_\_\_\_

Due: \_\_\_\_\_

Late After: \_\_\_\_\_

Enter the amount due from Line 9 on the back of the return.

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20<sup>th</sup>.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20<sup>th</sup>**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**No Tax Due?** Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and



you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll). After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail.

**Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return is online.** Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

Florida Sales and Use Tax Return

Certificate Number: \_\_\_\_\_

Surplus Rate: \_\_\_\_\_

Reporting Period: **T**

HO/PM DATE: ☐ ☐ ☐ ☐ ☐ ☐

DR-15EZN  
R. 01/19

**Amended replacement**

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: ☐  
Late After: ☐

Location/Mailing Address Changes:  
New Location Address: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_

New Mailing Address: \_\_\_\_\_

Amount Due From Line 9  
On Reverse Side: ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐

**If you choose to file an amended return by mail,** you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return

that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount). To notify us in writing, mail a letter to:

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

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper) if you:**

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

**Florida Annual Resale Certificate**

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit **[floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)**
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

**Proper Collection of Tax**

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount.

Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax

and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

**Example:** A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ( $\$60 \times 6\% = \$3.60$ ). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

**Line-by-Line Instructions**

**Note:** You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

**Lines 1 through 4 Instructions to  
Only Report Tax on Commercial Rentals  
(5.5% Plus County Surtax Rate)**

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Line 1. Gross Sales**

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Line 2. Exempt Sales**

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Line 3. Taxable Sales/Purchases**

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

**Line 4. Total Tax Due**

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

**Lines 1 through 4 Instructions to  
Report Tax on Sales and Purchases**
**Line 1. Gross Sales**

Enter the total amount of gross sales. Do not include tax collected in gross sales.

**Line 2. Exempt Sales**

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

**Line 3. Taxable Sales/Purchases**

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**How to compute Line 3**

Gross Sales	\$1,000.00
Minus exempt sales	- \$100.00
Equals taxable sales	\$900.00
Plus taxable purchases	+\$50.00
Equals Line 3	\$950.00

**Line 4. Total Tax Due**

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

**Line 5. Less Lawful Deductions**

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

**Line 6. Less Department of Revenue Credit Memo**

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

**Line 7. Net Tax Due**

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

**You will not receive a credit** if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 8. ~~Less Collection Allowance or~~ Plus Penalty and Interest****E-file/E-pay to Receive Collection Allowance**

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

**If you are entitled to a collection allowance**, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.



**Penalty**

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50.  
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

**Interest**

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 9. Amount Due With Return**

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

**Discretionary Sales Surtax Information  
Lines A – B**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

**NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.**

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department's website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

**Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX**

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

**When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales**

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected

**\*NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

**Example for Line A**

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)  
 - \$5,000 (Limit on a single item)  
 \$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

**Line B. Total Discretionary Sales Surtax Due**

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

**Example for Line B**

A business located in a county with a 1% discretionary sales surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows:  $\$1,000 \times 1\% = \$10.00$  discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ( $\$10 \times 3$  items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

**Signature(s)**

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

**Contact Us**

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**Educational Tax Webinars**

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education webpage for additional information and available webinars at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

**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](http://floridarevenue.com/forms).*

<b>Form DR-15EZ</b>	<b>Sales and Use Tax Return Rule 12A-1.097, F.A.C.</b>
<b>Form DR-15</b>	<b>Sales and Use Tax Return Rule 12A-1.097, F.A.C.</b>
<b>Form DR-26S</b>	<b>Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.</b>



# Nontaxable Medical Items and General Grocery List

DR-46NT  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 3

## Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency Virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

## Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

## Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use

## **Cosmetics and Toilet Articles**

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

## **Prosthetic Appliances or Orthopedic Appliances**

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)
- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts

## **Prosthetic Appliances or Orthopedic Appliances - continued**

- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

## **Other Exempt Medical Items**

- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes
- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

## **Other Exempt Medical Items - continued**

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are TAXABLE, even though the equipment may be used in connection with medical treatment.

## **Optical Goods**

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

## **Products to Absorb Menstrual Flow**

Products used to absorb menstrual flow are EXEMPT from Tax. Some examples of items that would be EXEMPT are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

## **General Groceries**

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are TAXABLE. Sandwiches sold ready for immediate consumption are TAXABLE.

- Baked goods and baking mixes
- Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods
- Bread or flour products
- Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated
- Butter
- Canned foods
- Cereal and cereal products



### General Groceries - continued

Cheese and cheese products  
Cocoa  
Coffee and coffee substitutes  
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard  
Cookies, including chocolate-coated or cream-filled  
Crackers  
Dairy products  
Dairy substitutes  
Dietary substitutes (including herbal supplements)  
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)  
Eggs and egg products  
Fish, shellfish, and other fish products  
Food coloring  
Food supplements  
Frozen foods  
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)  
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners  
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads  
Grain products and pastas, including macaroni and noodle products, rice and rice dishes  
Honey  
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)  
Jams, jellies, and preserves  
Margarine  
Marshmallows  
Meal replacement powders and drinks, including liquid food supplements

### General Groceries - continued

Meat and meat products  
Meat substitutes  
Milk and milk products, including products intended to be mixed with milk  
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)  
Peanut butter  
Poultry and poultry products  
Salad dressings and dressing mixes  
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial  
Sandwich spreads  
Sauces and gravies  
Seafood and seafood products  
Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)  
Spreads, except those cooked or prepared on the seller's premises  
Sugar, sugar products, and substitutes  
Tea (including herbal tea), unless sold in liquid form  
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices  
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)  
Vegetable oils, lard, olive oil, shortenings, and oleomargarine  
Vegetable salads, fresh (except those sold cooked with eating utensils)  
Vitamins and minerals

### Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

### Exempt Infant Supplies

Baby food  
Baby formulas, liquid or powder  
Baby teething lotion  
Baby teething powder  
Oral electrolyte solutions for infants and children

### Exempt Miscellaneous Items

Bibles, hymn books, and prayer books  
Flags, United States or official state flag of Florida

### Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure<sup>1 and 2</sup>  
Seeds, including field, garden, and flower (no exemption certificate required)  
Fungicides<sup>1 and 2</sup>  
Herbicides<sup>1 and 2</sup>  
Insecticides<sup>1 and 2</sup>  
Pesticides<sup>1 and 2</sup>  
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>  
Weed killers<sup>1 and 2</sup>

<sup>1</sup> Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

<sup>2</sup> The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE  
DISCRETIONARY SALES SURTAX  
AMENDING RULE 12A-15.014

SUMMARY OF PROPOSED RULE

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate on the lease or license of real property from 5.7% to 5.5%.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate on the lease of real property from 5.7% to 5.5%. The purpose of the proposed amendment to Rule 12A-15.014, F.A.C., is to conform the state sales tax rate reflected in rule to match the statutory change.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, p. 3742), to advise the public of the proposed changes to Rule 12A-15.014, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Sales and Use Tax**

RULE NO.: RULE TITLE:

12A-15.014 Transition Rule

PURPOSE AND EFFECT: Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate on the lease of real property from 5.7% to 5.5%. The purpose of the proposed amendment to Rule 12A-15.014, F.A.C., is to conform the state sales tax rate reflected in rule to match the statutory change.

SUMMARY: The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate on the lease or license of real property from 5.7% to 5.5%.

#### **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: 212.18(2), 213.06(1), FS.

LAW IMPLEMENTED: 212.031, 212.05(1), 212.05011, 212.054, 212.055, 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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-15.014 Transition Rule.**

(1) No change

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed at 5.5% ~~5.7%~~ plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) No change

*Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19, XX-XX-XX.*

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

SUMMARY OF PROPOSED RULE

The Florida Communications Services Tax Return, Form DR-700016, is revised annually to provide the local tax rate by jurisdiction for all registered communications services dealer. The annual adoption of this form provides the effective dates of jurisdictional tax rates.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

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

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, pp. 3742-3743), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Sales and Use Tax**

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

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

SUMMARY: The Florida Communications Services Tax Return, Form DR-700016, is revised annually to provide the local tax rate by jurisdiction for all registered communications services dealer. The annual adoption of this form provides the effective dates of jurisdictional tax rates.

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

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2), FS.

IF REQUESTED 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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-19.100 Public Use Forms.**

(1) No change

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>XX/XX</u>	<u>January 2020 –</u>	<u>January 1, 2020 –</u>
01/19	January 2019 – <u>December 2019</u>	January <u>1</u> , 2019 – <u>December 31, 2019</u>
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016



01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004

10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3)	No changes	
(4)(a) DR- 700016	<u>Florida Communications Services Tax Return (R. XX/XX)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )	<u>XX/XX</u>
(b) (a) DR- 700016	Florida Communications Services Tax Return (R. 01/19) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-10176">http://www.flrules.org/Gateway/reference.asp?No=Ref-10176</a> )	01/19
(c) DR-700016	<u>Florida Communications Services Tax Return (R. 01/18)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-08961">http://www.flrules.org/Gateway/reference.asp?No=Ref-08961</a> )	<u>01/18</u>
(d) DR-700016	<u>Florida Communications Services Tax Return (R. 01/17)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-07758">http://www.flrules.org/Gateway/reference.asp?No=Ref-07758</a> )	<u>01/17</u>
(e) (b) DR- 700016	Florida Communications Services Tax Return (R. 07/16) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-07757">http://www.flrules.org/Gateway/reference.asp?No=Ref-07757</a> )	07/16

<u>(f) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/16)</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-06316">http://www.flrules.org/Gateway/reference.asp?No=Ref-06316</a>)</u>	<u>01/16</u>
<u>(g) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 07/15)</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-06320">http://www.flrules.org/Gateway/reference.asp?No=Ref-06320</a>)</u>	<u>07/15</u>
<u>(h) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/15)</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04860">http://www.flrules.org/Gateway/reference.asp?No=Ref-04860</a>)</u>	<u>01/15</u>
<u>(c) through (nn)</u>	<u>Redesignate as (i) through (tt)</u>	
<u>(5) through (13)</u>	No changes	

*Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7)*  
*FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6),*  
*202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-*  
*17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10,*  
*6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, XX-XX-XX.*

Florida Communications  
Services Tax Return

DR-700016  
R. XX/XX  
Page 1 of 24

Name  
Address  
City/State/ZIP

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

BUSINESS PARTNER NUMBER

FEIN

FROM:

REPORTING PERIOD

TO:

Handwritten Example

Typed Example

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

US Dollars

Cents

1. Tax due on sales subject to 4.92% state and .15% gross receipts portions  
of communications services tax (from Summary of Schedule I, Line 3) ..... 1.
2. Tax due on sales subject to 2.37% gross receipts portion of  
communications services tax (from Summary of Schedule I, Line 6) ..... 2.
3. Tax due on sales subject to local portion of communications  
services tax (from Summary of Schedule I, Line 7) ..... 3.
4. Tax due for direct-to-home satellite services (from Schedule II, Column C) 4.
5. Total communications services tax (add Lines 1 through 4) ..... 5.
6. Collection allowance. Rate: ..... 6.  
(If rate above is blank, check one) ☐ None applies ☐ .0025 ☐ .0075
7. Net communications services tax due (subtract Line 6 from Line 5) ..... 7.
8. Penalty ..... 8.
9. Interest ..... 9.
10. Adjustments (from Schedule III, Column G and/or  
Schedule IV, Column U) ..... 10. ☐ Check here  
if negative
11. Multistate credits (from Schedule V) ..... 11.
12. Amount due with return ..... 12.

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

Type or print name

Authorized signature

Date

Preparer (type or print name)

Preparer's signature

Date

Contact name (type or print name)

Contact phone number

Contact email address

Payment Coupon

DO NOT DETACH

DR-700016  
R. XX/XX

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

DOR USE ONLY

postmark or hand delivery date

Business Partner Number

Reporting Period

Business Address

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

New location address: \_\_\_\_\_

Telephone number: (\_\_\_\_) \_\_\_\_\_

New mailing address: \_\_\_\_\_

☐ Check here if payment was transmitted electronically.

Payment is due on the 1<sup>st</sup> and LATE  
if postmarked or hand delivered after

Amount due  
from Line 12

\_\_\_\_\_



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

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online using the Department's website at **[floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay)**.

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

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

To file and pay, go to the Department's website at **[floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay)**.



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0540	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
<b>PAGE TOTAL</b>				



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

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<b>BROWARD</b>				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac		0.0572		
West Park		0.0572		
Weston		0.0572		
Wilton Manors		0.0612		
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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

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<b>CLAY</b>				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
<b>COLLIER</b>				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0460	
Naples			0.0592	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				





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

Business name		Business partner number		
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<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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<b>HILLSBOROUGH</b>				
Unincorporated area			0.0540	
Plant City			0.0712	
Tampa			0.0662	
Temple Terrace			0.0680	
<b>HOLMES</b>				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottdale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



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

Business name		Business partner number		
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<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0180	
Bristol			0.0642	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
<b>PAGE TOTAL</b>				



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

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A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MARION</b>				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
<b>MARTIN</b>				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside		0.0572		
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0260	
Cinco Bayou			0.0542	
Crestview			0.0552	
Destin			0.0552	
Fort Walton Beach			0.0592	
Laurel Hill			0.0310	
Mary Esther			0.0532	
Niceville			0.0580	
Shalimar			0.0530	
Valparaiso			0.0552	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PALM BEACH</b>				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach		0.0582		
Royal Palm Beach		0.0582		
South Bay		0.0570		
South Palm Beach		0.0620		
Tequesta		0.0582		
Wellington		0.0582		
Westlake		0.0582		
West Palm Beach		0.0602		
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				



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

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

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



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0510	
Jay			0.0190	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				





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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



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

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



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

Schedule II - Direct-to-Home Satellite Services

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

Schedule III - Direct-to-Home Satellite Services Adjustments

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





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

## Schedule V - Multistate Credits

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

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

DR-700016N  
R. XX/XX  
Page 19 of 24

## General Information and Instructions

### Who must file a return?

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

### What is the communications services tax?

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

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

### Services subject to tax

Examples of services subject to the tax include:

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

### Services not subject to tax

Examples of services not subject to the tax include:

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

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

### Exemptions

Transactions exempt from the tax include:

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

### Partial exemption for residential service

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

### Tax Rates

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

### When is the return due and payable?

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

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

### Penalty for late payments

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

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

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

### Interest on late payments

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

- Visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

### Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue  
PO BOX 6520  
TALLAHASSEE FL 32314-6520

You may electronically file and pay using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

### How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

## Completing the Return

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

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

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

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

## Line-by-Line Instructions

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

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

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

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

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

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

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

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

### Determining the collection allowance:

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

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

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

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

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

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

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

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



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

### Who must complete this schedule?

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

### Important Notes about Schedule I:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Column H - Local tax.**

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

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

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

### Important Notes about Schedule II:

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

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

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

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

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



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

### Who must complete this schedule?

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

### Important notes about Schedule III:

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

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

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

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

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

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

### Penalty and Interest Calculation

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

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

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

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

## Schedule IV Adjustments

### Who must complete this schedule?

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

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

### Important notes about Schedule IV:

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

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

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

### State Tax Calculation

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

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

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

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

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

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

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

## Local Tax Calculation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Penalty and Interest Calculation

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

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

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

## Gross Receipts Calculation

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

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

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

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

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

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

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

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

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

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

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

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

## Schedule V Multistate Credits

### Who may complete this schedule?

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

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

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

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

### Local Tax Credits

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

### State Tax Credits

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

### Gross Receipts Credits

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

### Direct-to-Home Satellite

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

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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE  
DOCUMENTARY STAMP TAX  
AMENDING RULE 12B-4.013

SUMMARY OF PROPOSED RULE

The proposed amendments update and remove obsolete language and remove the exemption requirement that a deed or other instrument that transfers homestead property between spouses must be recorded within one year after the date of marriage.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-4.013, F.A.C., is to implement statutory changes required by Section 4, Chapter 2019-42, L.O.F., as well as remove obsolete language.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, p. 3743), to advise the public of the proposed changes to Rule 12B-4.013, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Miscellaneous Tax**

RULE NO.: RULE TITLE:

12B-4.013 Conveyances Subject to Tax

PURPOSE AND EFFECT:

The purpose of the proposed amendments to Rule 12B-4.013, F.A.C., is to implement statutory changes required by Section 4, Chapter 2019-42, L.O.F., as well as remove obsolete language.

SUMMARY:

The proposed amendments update and remove obsolete language and remove the exemption requirement that a deed or other instrument that transfers homestead property between spouses must be recorded within one year after the date of marriage.

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, 213.06(1) FS.

LAW IMPLEMENTED: 201.01, 201.02, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-4.013 Conveyances Subject to Tax.**

(1) through (26) No change

(27) Deeds Between Spouses. ~~Husband and Wife Deeds:~~

(a) A deed that transfers any interest in Florida real property between spouses is taxable based on the consideration for the property interest transferred. When the property is encumbered, the consideration includes the mortgage balance in proportion to the interest transferred. ~~Deeds transferring unencumbered property between spouses are not taxable, except that any consideration paid by one spouse to the other spouse for additional shares greater in value than their undivided interest is taxable. Where the property is encumbered, tax is based on the mortgage balance in proportion to the interest transferred by the grantor.~~

(b) No ~~However, no~~ tax is due on a deed that transfers the marital home, or an interest therein, between spouses or former spouses pursuant to an action for dissolution of marriage when the transfer is made at the time of or following ~~executed on or after July 1, 1997, between spouses or former spouses at the time of divorce. This~~

~~exemption does not apply to any transfer of real property other than the marital home. For the purpose of this rule, The marital home means the primary residence of the married couple. Thus, for example, a document that conveys any interest in another residence or investment property is taxable. Tax is due on a deed that transfers the marital home, or an interest therein, between spouses when the transfer is made. The tax should be paid on any real property transfers recorded prior to the final dissolution of the marriage divorce decree. Tax paid on such deed After July 1, 1997, an application for refund must be filed within one year prior to the final dissolution of the marriage may be refunded. of the final divorce decree to request the tax paid on a deed that conveyed the marital home.~~ To request a refund, a completed Form DR-26, Application for Refund, must be submitted with proof of payment of the tax, including a copy of the final divorce decree. Proof that the real property was the marital home is also required.

(c) No tax is due on a deed that transfers any interest in homestead property between spouses, when the only consideration for the transfer is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer. When there is consideration other than a mortgage or other lien encumbering the homestead property, tax is due on the total consideration including any mortgages or liens encumbering the property at the time of the transfer. For the purpose of this paragraph, the term “homestead property” has the same meaning as the term “homestead” as defined in s. 192.001, F.S., and s. 6(a), Art. VII of the State Constitution.

(28) No change

*Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.13, Amended 12-11-74, 2-21-77, 5-23-77, 12-26-77, 7-3-79, 9-16-79, 11-29-79, 3-27-80, 12-23-80, 12-30-82, Formerly 12B-4.13, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 4-5-07, 7-30-13, XX-XX-XX.*



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND  
NATURAL GAS FUEL  
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

Updates and revisions to Form DR-138 (Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes); Form DR-156 (Florida Fuel or Pollutants Tax Application); Form DR-157W (Bond Worksheet Instructions); Form DR-160 (Application for Fuel Tax Refund Mass Transit System Users); Form DR-189 (Application for Fuel Tax Refund Municipalities, Counties and School Districts); Form DR-190 (Application for Fuel Tax Refund Non-Public Schools); and Form DR-309660 (Application for Pollutants Tax Refund).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to incorporate revisions to five forms to clarify when a quarterly refund due date may be extended and to two forms to clarify bonds for natural gas retailers are not required.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, pp. 3743-3744), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Miscellaneous Tax**

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to incorporate revisions to five forms to clarify when a quarterly refund due date may be extended and to two forms to clarify bonds for natural gas retailers are not required.

SUMMARY: Updates and revisions to Form DR-138 (Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes); Form DR-156 (Florida Fuel or Pollutants Tax Application); Form DR-157W (Bond Worksheet Instructions); Form DR-160 (Application for Fuel Tax Refund Mass Transit System Users); Form DR-189 (Application for Fuel Tax Refund Municipalities, Counties and School Districts); Form DR-190 (Application for Fuel Tax Refund Non-Public Schools); and Form DR-309660 (Application for Pollutants Tax Refund).

#### **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: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755, FS.

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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-5.150 Public Use Forms.**

(1) No change

Form Number	Title	Effective Date
(2) DR-138	<u>Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes</u> ( <del>R. 01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__08973">http://www.flrules.org/Gateway/reference.asp?No=Ref-__08973</a> )	<u>XX/XX 01/18</u>
(3) DR-156	Florida Fuel or Pollutants Tax Application ( <del>R. 1/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__08974">http://www.flrules.org/Gateway/reference.asp?No=Ref-__08974</a> )	<u>XX/XX 01/18</u>
(4) through (8)	No change	
(9) DR-157W	Bond Worksheet <del>with</del> Instructions ( <del>R. 10/13</del> )	<u>XX/XX 01/14</u>

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___03582">http://www.flrules.org/Gateway/reference.asp?No=Ref-___03582</a> )	
(10) DR-160	Application for Fuel Tax Refund – Mass Transit System Users ( <del>R-01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___08976">http://www.flrules.org/Gateway/reference.asp?No=Ref-___08976</a> )	<u>XX/XX</u> 01/18
(11) through (13)	No change	
(14) DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts ( <del>R-01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___08978">http://www.flrules.org/Gateway/reference.asp?No=Ref-___08978</a> )	<u>XX/XX</u> 01/18
(15) DR-190	Application for Fuel Tax Refund – Non-Public Schools ( <del>R-01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___08979">http://www.flrules.org/Gateway/reference.asp?No=Ref-___08979</a> )	<u>XX/XX</u> 01/18
(16) through (35)	No change	
(36) DR-309660	Application for Pollutants Tax Refund ( <del>R-01/18</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___08980">http://www.flrules.org/Gateway/reference.asp?No=Ref-___08980</a> )	<u>XX/XX</u> 01/18
(37) through (38)	No change	

*Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, XX-XX-XX.*



Application for Fuel Tax Refund  
Agricultural, Aquacultural, Commercial Fishing or  
Commercial Aviation Purposes  
For the Quarter Ending

DR-138  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
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☐ Check here if amending

Mail To:  
Florida Department of Revenue  
Refunds  
P.O. Box 6490  
Tallahassee, FL 32314-6490  
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Part I – Gasoline, Gasohol

1. **Beginning inventory** (Must agree with closing inventory from prior quarter) .....
2. **Gallons purchased** ("Schedule of Purchases" attached) .....
3. **Closing inventory** (Use this figure for beginning inventory on next claim) .....
4. **Total consumption** (Add Lines 1 and 2. Subtract Line 3) .....
5. **Gallons not eligible for refund** (Highway use, pleasure fishing) .....
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4) .....
7. (A) Refund for **Agricultural, Aquacultural, or Commercial Fishing** Purposes (Line 6 X )  
(B) Refund for **Commercial Aviation** Purposes (Line 6 X ) .....

Gallons	
Gasoline/Gasohol	
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

See item eight on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those permit holders located in counties levying the local option tax as provided in section (s.) 336.025, Florida Statutes (F.S.) and the SCETS tax imposed according to s. 206.41(1)(f), F.S. Current local option and SCETS tax rates are available through the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

1. Total gallons purchased and used subject to refund

(Must not exceed gallons claimed in Part I, Line 6)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

2. Rate of tax levied:

Gasoline/Gasohol \_\_\_\_\_ Cent(s)

3. Amount of tax claimed for refund (Line 1 X Line 2) .....

\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------	----------------------	----------------------

**Net Refund Due** (Add Part I, Line 7(A) or 7(B) plus Part II, Line 3)

\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------	----------------------	----------------------

No refund will be issued for less than \$5.00.

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

Signature of Applicant

Print/Type Applicant Name

Date

Contact Person

Contact Telephone Number

Contact Email Address



**Important Information Concerning Application for Fuel Tax Refund  
Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes**

A Power of Attorney, Florida Department of Revenue Form DR-835,  
must be properly executed and included if this application is prepared by your representative.

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1. Permit holders are entitled to a refund of:
  - A. The fuel sales tax on gasoline/gasohol levied under s. 206.41(1)(g), F.S., used for agricultural, aquacultural, commercial fishing, and commercial aviation purposes and the municipal fuel tax levied under s. 206.41(1)(c), F.S., for agricultural, aquacultural and commercial fishing purposes.
  - B. The total amount of the local option tax levied in applicable counties according to s. 336.025 and the SCETS tax imposed according to s. 206.41(1)(f), F.S.
  - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at 850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible mannerWhen copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (page 3) detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
  - A. Name and address of supplier that you purchased motor fuel from.
  - B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.
  - C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
  - D. Sales invoice number.
  - E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).

- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of an overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter for agricultural, aquacultural, and commercial aviation purposes will not be eligible for the full refundable rates for the current year. Instead, these gallons should be multiplied by last year's rates. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

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**Line-by-Line Instructions For Parts I and II**

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**Part I – Purchases of gasoline and gasohol.**

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not eligible for refund – This represents fuel which was not used for farming, fishing, or commercial aviation purposes. Fuel used in any vehicles or equipment driven or operated upon the highways of this state is not eligible for refund.

This restriction does not apply to the movement of a farm vehicle, or farm equipment, citrus harvesting equipment, or citrus loaders between farms.
- Line 6. Gallons claimed for refund –
  - Agricultural or aquacultural represents fuel that was used in any tractor, vehicle, citrus front loader, citrus harvesting equipment, or other farm equipment used exclusively on a farm or for processing farm products on the farm. This includes goats licensed under s. 320.08(3)(d), F.S., that use motor fuel on or between farms.
  - Commercial Fishing or aquacultural represents fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp or sponges for resale to the public.
  - Commercial Aviation represents fuel used in the operation of aviation ground support vehicles or equipment.

**Part II – Local Option Tax.**

- Line 1. This line represents gallons of fuel used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
- Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) F.S.

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**Invoices are not required with schedule**

E00 – Denatured Ethanol

## General Instructions

1. When completing the form, type or print clearly in blue or black ink. "Product Type" must be specified using the product type codes listed above.
2. Make additional copies of schedule if needed.
3. Attach this schedule to the application for refund.





# Florida Fuel or Pollutants Tax Application

DR-156  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
Page 1 of 9

- Blender • Carrier • Exporter • Importer • Local Government
- Mass Transit System Provider • Pollutants • Retailer of Natural Gas
- Terminal Operator • Terminal Supplier • Wholesaler

## Florida Fuel or Pollutants Tax Information

### Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

**Note:** It is a third degree felony to operate without a license.

**Use this application to request one or more of the following licenses:**

**Blender** - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

**Carrier** - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

**Exporter** - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

**Importer** - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

**Local Government User of Diesel Fuel** - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

**Mass Transit System Provider** - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

**Pollutants** - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or

products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

**Retailer of Natural Gas** - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

**Terminal Operator** - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

**Terminal Supplier** - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

**Wholesaler** - Any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

### How do I get a Fuel or Pollutants Tax license?

**Follow the five-step process below:**

**Step 1. Application Process** - Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

**Step 2. Background Check** - Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156). This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

**Note:** Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

**Step 3. Bonding** – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$100,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**Step 4. Enrolling to File and Pay Electronically** – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

**Step 5. Submitting your Application** - Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:

ACCOUNT MANAGEMENT FUEL UNIT MS 1-5730  
FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0160

### How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

### When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

### When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2024.

### What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

### When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

### How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.
- Information and forms are available on our website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone No. \_\_\_\_\_

**11. Address where business records are maintained** (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

**12. Mailing address** (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

**13. Corporation Information**

A) License Applicant: Date of Incorporation \_\_\_\_\_

If filing as a corporation, list the state in which you are incorporated: \_\_\_\_\_

List other states where your corporation has operated or is operating: \_\_\_\_\_

B) Parent Corporation (if applicable) Parent Corporation FEIN   -

Parent Corporation Name \_\_\_\_\_

Parent Corporation Address \_\_\_\_\_

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

**NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.**

**14. Personnel/Partner Information:** Full name, social security number (SSN)\*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -        (Business)

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

B) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -        (Business)

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

C) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -        (Business)

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

D) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -        (Business)

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

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. \_\_\_\_\_ Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

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

## 15. Carrier Information

- A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? ..... ☐ YES ..... ☐ NO ..... *If "NO," go to question 16.*  
 If "YES," are you a common carrier? ..... ☐ YES ..... ☐ NO ..... *If "NO," go to question 15(B)*  
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? ☐ Truck ☐ Rail ☐ Vessel ☐ Pipeline

- B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

## 16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? ..... ☐ YES ☐ NO  
 2) Do you deliver fuel directly to retail locations? ..... ☐ YES ☐ NO  
 3) Do you own, operate or lease any bulk storage tanks in Florida? ..... ☐ YES ☐ NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

\* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

## 17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? ☐ YES ☐ NO

If "YES" (check appropriate box(es)):

- ☐ Produce ☐ Import or cause to be imported (into Florida) ☐ Export  
☐ Be entitled to a refund on the following taxable pollutants:  
☐ Petroleum Products ☐ Ammonia ☐ Pesticides ☐ Chlorine  
☐ Motor Oil or Other Lubricants ☐ Crude Oil ☐ Solvents ☐ Perchloroethylene  
☐ Other (specify) \_\_\_\_\_

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

**Licensing Information**

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? ----- ☐ YES ☐ NO

B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?

If use is limited to one or more of the following, do not answer "Yes":

- You purchase natural gas fuel for agricultural purposes.
- You receive natural gas fuel from a personal refueling device located at your primary residence.
- You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- ☐ YES ☐ NO

C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

\* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?----- ☐ YES ☐ NO

B) If "YES," do you have (or have you applied for) a wholesaler license? ----- ☐ YES ☐ NO

22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- ☐ YES ☐ NO

23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- ☐ YES ☐ NO

24. A) Do you have a valid refund permit number? ----- ☐ YES ☐ NO

B) If "YES," what is your refund permit number? -----

25. A) Are you registered to collect and/or remit sales tax? ----- ☐ YES ☐ NO

B) If "YES," what is your sales tax registration number? -----

26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? ☐ YES ☐ NO

27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- ☐ YES ☐ NO

B) If "YES," what is your federal fuel registration number?-----

28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- ☐ YES ☐ NO
29. Do you transport petroleum products either for yourself or for hire? ----- ☐ YES ☐ NO
30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- ☐ YES ☐ NO
31. Do you export fuels from Florida other than by pipeline or marine vessels? ----- ☐ YES ☐ NO
32. Do you have any other outstanding tax liability with the Department of Revenue? ----- ☐ YES ☐ NO
33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- ☐ YES ☐ NO
34. Blender Information
- A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- ☐ YES ☐ NO
- B) Do you import biodiesel fuel into Florida? ----- ☐ YES ☐ NO
- C) Do you blend biodiesel fuel with petroleum diesel? ----- ☐ YES ☐ NO
- D) Do you sell biodiesel fuel or biodiesel blends? ----- ☐ YES ☐ NO
35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? --- ☐ YES ☐ NO
36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- ☐ YES ☐ NO
- B) If yes, how many locations do you own or operate? ----- \_\_\_\_\_

**Department of Revenue Investigative Background Information** – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.
38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.
39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.



40. Describe any affiliation between your company and its primary supplier or customer.
41. Is an occupational license required by the city or county for your business location?  
If yes, attach a copy of the current license.
42. If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.
43. Other than the address on your application, list all other locations in Florida that your company or representative maintains.
44. Are you currently associated with any fuel business that is located in other states or the State of Florida?  
List the state name, company name, and state license type.
45. Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida?  
If so, list company name, company address, officer's name.
46. Have you ever been denied a license in any state, including Florida?  
If so, explain why.
47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding?  
If yes, provide specific case details.



48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.

49. Who has signatory authority on the business bank accounts?

#### Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of \_\_\_\_\_ County of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

**WARNING:**

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known \_\_\_\_\_ or Produced Identification \_\_\_\_\_

Type of Identification Produced \_\_\_\_\_

## 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](http://floridarevenue.com/forms).*

Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for eServices	Rule 12-24.011, F.A.C.



## Bond Worksheet Instructions

DR-157W  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
Page 1 of 4

Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management - Fuel Unit at 850-488-6800.

### Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2024)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

### Worksheet Instructions

**Step #1:** Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

#### Terminal Suppliers

Table A1

#### Wholesaler With EFT Authority\*

##### No Import Activity

Table A1

##### With Import Activity

Table A1 and Table B

##### Export Activity

Table A1

#### Wholesaler Without EFT Authority\*

##### No Import Activity

Table A2

##### With Import Activity

Table A2 and Table B

##### Export Activity

Table A1

#### Pollutants

Table C

#### Exporters

Table A1

**\*EFT Authority** — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

**Step #2:** Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in COLUMN 2 of the applicable Table(s).

**Step #3:** Multiply the estimated gallons from (COLUMN 2) by the tax rate(s) shown in (COLUMN 3). Enter the result in (COLUMN 4). Tax rates are published annually in Tax Information Publications posted on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips) or [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Step #4:** Multiply the result in COLUMN 4 by the number in COLUMN 5. Enter the result in COLUMN 6. This is your **bond amount**.

**Step #5:** Attach the completed Bond Worksheet to your completed application (Form DR-156).

## **Bonds and Security**

To satisfy bond requirements, you must provide one or more of the following for each bond required.

*Fuel or Pollutant Tax Surety Bond (DR-157)*

*Assignment of Time Deposit (DR-157A)*

*Fuel or Pollutant Tax Cash Bond (DR-157B)*

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

## **Contact Us**

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

Taxpayer Services – MS 3-2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0112

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## Bond Worksheet

DR-157W  
R. XX/XX  
Page 3 of 4

The Department annually publishes the state and local motor fuel tax rates for each county and posts them at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the “Total Tax Imposed” column and the “Local Option Above Minimum” rate for each county. The annual TIPs are posted on the Department’s website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips). Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.

**Table A1**  
**Terminal Suppliers, Wholesalers with EFT Authority, and Exporters**

Column 1 (Product Type)	Column 2 (Estimated Average Monthly Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Months)	Column 6 (Bond Amount)
Motor Fuel		*\$	\$	3	(\$100,000 cap) \$
Diesel Fuel			\$	3	(\$100,000 cap) \$
Aviation Fuel			\$	3	(\$100,000 cap) \$

\* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

**Table A2**  
**Wholesalers Without EFT Authority**

Column 1 (Product Type)	Column 2 (Estimated Average Monthly Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Months)	Column 6 (Bond Amount)
Motor Fuel		**\$	\$	3	(\$100,000 cap) \$

\*\* Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

**Table B**  
**Supplemental Bond for Importer License**

Column 1 (Product Type)	Column 2 (Estimated Average Daily Gallons)	Column 3 (Tax Rate)	Column 4 (Tax Due)	Column 5 (Days)	Column 6 (Bond Amount)
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$ 100,000 cap) \$

\*\*\* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average daily gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

**Table C Pollutants**

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3				Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate			
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	3	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	3	\$
Crude Oil		0.000476			\$0.000476	\$	3	\$
Perchloroethylene			5.00		\$5.00	\$	3	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	3	\$
Solvents			0.059		\$0.059	\$	3	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	3	\$
Total Subject to Pollutants Tax						\$	3	Total Pollutant Bond (\$100,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

**Note:** Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

### 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](http://floridarevenue.com/forms).

Form DR-156  
Form DR-157  
Form DR-157A  
Form DR-157B  
Form DR-904

Florida Fuel or Pollutants Tax Application  
Fuel or Pollutants Tax Surety Bond  
Assignment of Time Deposit  
Fuel or Pollutants Tax Cash Bond  
Pollutants Tax Return

Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.



Application for Fuel Tax Refund  
Mass Transit System Users  
For the Quarter Ending

DR-160  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
Page 1 of 3



☐ Check here if amending

Mail To:  
Florida Department of Revenue  
Refunds  
P.O. Box 6490  
Tallahassee FL 32314-6490  
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Mass transit contract effective dates:  
From: to:

Part I – Gasoline, Gasohol  
and Undyed Diesel Fuel

Column A

Column B

	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. Beginning inventory (Must agree with closing inventory from prior quarter).....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
2. Gallons purchased ("Schedule of Purchases" attached).....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
3. Closing inventory (Use this figure for beginning inventory on next claim) .....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
4. Total consumption (Add Lines 1 and 2. Subtract Line 3).....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
5. Gallons <u>not</u> eligible for refund (Off-road use) .....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
6. Gallons claimed for refund (Subtract Line 5 from Line 4).....	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
7. Refund (Lines 6A and 6B X ).....	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	\$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

See item nine on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those mass transit systems located in counties levying the local option tax as provided in section (s.) 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

1. Total gallons purchased and used subject to refund , , .   
(Must not exceed gallons claimed in Part I, Lines 6A & 6B) .....

2. Rate of tax levied:  
(A) Gasoline/Gasohol \_\_\_\_\_ Cent(s)  
(B) Undyed Diesel Fuel \_\_\_\_\_ Cent(s)

3. Amount of tax claimed for refund (Lines 6A X 2A + Lines 6B X 2B)..... \$ , , .

Net Refund Due (Add Part I, Line 7(A) and 7(B) and Part II, Line 3) \$ , , .

No refund will be issued for less than \$5.00.

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

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email Address



**Important Information Concerning Application For Fuel Tax Refund  
Mass Transit System Users**

**DR-160**  
**R. XX/XX**  
Page 2 of 3

**A Power of Attorney, Florida Department of Revenue Form DR-835,  
must be properly executed and included if this application is prepared by your representative.**

1. Permit holders are entitled to a refund of:
  - A. The fuel sales tax levied under ss. 206.41(1)(g) and 206.87(1)(e) of Chapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
  - B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.
  - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at **floridarevenue.com/taxes/rates**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Refund section at 850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.
  - C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
  - D. Sales invoice number.
  - E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
  - F. County in which you took possession of the motor fuel from the supplier.
  - G. Total price you paid for the motor fuel purchased.
  - H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Provide Mass Transit effective dates (failure to provide information may deem your application incomplete).
9. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible mannerWhen copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
  - A. Name and address of supplier that you purchased motor fuel from.
  - B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.

---

**Line-by-Line Instructions For Parts I and II**

---

**Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.**

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. This line represents fuel purchased which as used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.
- Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.

**Part II – Local Option Tax.**

- Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
- Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.

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R. XX/XX  
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065 - Gasoline  
124 - Gasohol  
167 - Low Sulfur Diesel/Undyed/Blended Biodiesel  
B00 - Undyed/Unblended Biodiesel

**Do not include non-tax paid dyed diesel fuel purchased.**

## General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type.  
**Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.





**DR-189**  
**R. XX/XX**  
**Rule 12B-5.150, F.A.C.**  
**Effective XX/XX**  
**Page 1 of 3**



Permit #:  
FEIN:  
Business Partner #:

1. **Beginning inventory** (Must agree with closing inventory from prior quarter) .....
2. **Gallons purchased** ("Schedule of Purchases" attached) .....
3. **Closing inventory** (Use this figure for beginning inventory on next claim) .....
4. **Total consumption** (Add Lines 1 and 2. Subtract Line 3) .....
5. **Gallons not eligible for refund** (Off-road use) .....
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4) .....
7. **Refund** (Lines 6A and 6B X ) .....

Column A	Column B
Gallons	
Gasoline/Gasohol	Undyed Diesel
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See item eight on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

\$    ,    ,    .

No refund will be issued for less than \$5.00.

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

Contact Person

Contact Telephone Number

Contact Email Address





**Important Information Concerning Application for Fuel Tax Refund  
Municipalities, Counties and School Districts**

A Power of Attorney, Florida Department of Revenue Form DR-835,  
must be properly executed and included if this application is prepared by your representative.

**DR-189**  
**R. XX/XX**  
Page 2 of 3

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections (ss.) 206.41(1)(b) and (g) and 206.87(1)(a) and (e) of Chapter 206, Florida Statutes (F.S.), on gasoline, gasohol and diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at **floridarevenue.com/taxes/rates**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at 850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible mannerWhen copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.

A. Name and address of supplier that you purchased motor fuel from.

- B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.
- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year.

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**Line-by-Line Instructions**

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**Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel**

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not claimed for refund – This represents fuel purchased which was not used in motor vehicles (used for "off road" purposes).
- Line 6. Gallons claimed for refund – This represents fuel used in a motor vehicle operated by the permit holder.

065 - Gasoline  
167 - Low Sulfur Diesel/Undyed/Blended Biodiesel  
B00 - Undyed/Unblended Biodiesel

**Do not include non-tax paid dyed diesel fuel purchased.**

**General Instructions**

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type. **Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.





**Important Information Concerning Application for Fuel Tax Refund DR-190**  
**Non-Public Schools Claim R. XX/XX**  
Page 2 of 3

**A Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.**

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections (ss.) 206.41(1)(g) and 206.87(1)(e) of Chapter 206, Florida Statutes (F.S.), on gasoline, gasohol, and undyed diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Tax Information Publications and posted on the Department's website at **floridarevenue.com/taxes/rates**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at 850-617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

\*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
  - Fuel was used by a qualified applicant
  - Fuel taxes were paid on the refundable gallons
  - Gallons reported as Beginning and Ending Inventory
  - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.

6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.

A. Name and address of supplier that you purchased motor fuel from.

- B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.
- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year.

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**Line-by-Line Instructions**

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Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from the prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not eligible for refund – This represents fuel purchased which was used for "off-road" purposes.
- Line 6. Gallons claimed for refund – This represents fuel used in a motor vehicle operated by the permit holder.

**Do not include non-tax paid dyed diesel fuel purchased.**

**General Instructions**

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type. **Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.

<b>Part 6</b> Clarify and speed up your refund claim by providing a brief explanation.	Reasons for this refund (additional sheets may be added):  <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
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Florida Department of Revenue  
Application for Pollutants Tax Refund

DR-309660  
R. XX/XX  
Page 2 of 6

T

Coastal Protection

Water Quality

Inland Protection

**Schedule A. Tax-paid petroleum bunkered in a vessel or exported**

1. Beginning Inventory (Must agree with closing inventory from prior quarter)			
2. Purchases (From completed Schedule 1 – Schedule of Purchases)			
3. Ending inventory (Use this figure for beginning inventory on next claim)			
4. Barrels consumed ( Add Lines 1 and 2. Subtract Line 3)			
5. Barrels not eligible for refund			
6. Barrels claimed for refund (Line 4 minus Line 5 )			
7. Refund (Line 6 multiplied by the rate per barrel)	\$	\$	\$

**Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported**

8. Beginning Inventory (Must agree with closing inventory from prior quarter)			
9. Purchases (From Schedule 1- Schedule of Purchases)			
10. Ending inventory (Use this figure for beginning inventory on next claim)			
11. Gallons consumed ( Add Lines 8 plus 9. Subtract Line 10)			
12. Gallons not eligible for refund			
13. Gallons claimed for refund (Line 11 minus Line 12)			
14. Refund (Line 13 multiplied by rate per gallon)	\$	\$	\$

**Schedule C. Tax-paid pollutant exported from the state by a licensee**

15. Beginning Inventory (Must agree with closing inventory from prior quarter)			
16. Purchases (From Schedule 1- Schedule of Purchases)			
17. Ending inventory (Use this figure for beginning inventory on next claim)			
18. Barrels consumed ( Add Lines 15 plus 16. Subtract Line 17)			
19. Barrels not eligible for refund			
20. Barrels claimed for refund (Line 18 minus Line 19)			
21. Refund (Line 20 multiplied by rate per barrel)	\$	\$	\$

**Schedule D. Solvents**

22. Beginning Inventory (Must agree with closing inventory from prior quarter)			
23. Purchases (From Schedule 1-Schedule of Purchases)			
24. Ending inventory (Use this figure for beginning inventory on next claim)			
25. Gallons consumed ( Add Lines 22 plus 23. Subtract Line 24)			
26. Gallons not eligible for refund			
27. Gallons claimed for refund (Line 25 minus Line 26)			
28. Refund (Line 27 multiplied by rate per gallon)	\$	\$	\$

29. Net refund due (Add Lines 7 plus 14 plus 21 and Line 28)	\$
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## Schedule 1

## Purchase Invoices for Florida Pollutants Taxes Paid

Attachment Schedule for Pollutants Used in Marine Bunkering Engaged in Interstate or Foreign Commerce and/or Exported Out of Florida

[illegible]



DR-309660  
R. XX/XX  
Page 4 of 6

[illegible]

Barrels sold		X		=		Florida Water Quality Tax
Gallons sold		X		=		Florida Water Quality Tax
Barrels sold		X		=		Florida Inland Protection Tax
TOTAL REFUND						\$

.025 cents per gallon for motor oil and lubricants

# Important Information Concerning Pollutants Tax Returns

A Power of Attorney, Florida Department of Florida Form DR-835, must be properly executed and included if this application is prepared by your representative.

DR-309660

R. XX/XX

Page 5 of 6

1. Only persons licensed according to Chapter 206, Florida Statutes (F.S.), can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
  - A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
    - 1) Refund of 5 cents per barrel levied under section (s.) 206.9935(2), F.S. (Tax for Water Quality).
    - 2) Refund of 80 cents per barrel levied under s. 206.9935(3), F.S. (Tax for Inland Protection).
  - B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
    - 1) Refund of 2.5 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality) for motor oil and lubricants.
  - C. Tax-paid ammonias or products containing ammonia exported from the state.
    - 1) Refund of 2 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality) for ammonia.
    - 2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.
  - D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended, or mixed to produce a pollutant that is subject to the tax for water quality.
    - 1) Refund of 5.9 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality).
2. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.
3. Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline. A refund will not be authorized for an amount less than \$5 for any given period.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse – No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28
*Amended application for prior quarter must be received by current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.		

4. All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained

at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Evidence may include items such as tax-paid invoices, applicable export schedules, and/or shipping and delivery documents.

Purchase invoices verifying the payment of taxes imposed under s. 206.9935, F.S., must contain the following information:

- Invoice number
- The name, mailing address, and location address of the supplier
- Type of pollutant and the number of gallons or barrels purchased
- Purchase date
- The pollutant tax paid per gallon or per barrel
- The Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Identification Number (FEIN)

If a taxpayer is remitting pollutants tax via Form DR-904 (*Pollutants Tax Return*), a copy of the DR-904 must be provided at the time of refund submission.

Sales invoices must contain the following:

- Invoice number
- Delivery date
- Purchaser's name
- Vessel's name (if applicable)
- Point of destination (if applicable)
- Gallons or barrels sold
- Type of pollutant

Instead of original purchase and sales invoices, you may submit schedules that include the information required above.

5. First-time users of this form must provide proof of pollutants tax paid by submitting either invoices or Form DR-904. If beginning inventory is being claimed, proof of pollutants tax paid for the beginning inventory must be provided either by invoices or by Form DR-904.
6. In the event of an overpayment of any refund, the Department will refuse to make further refunds and advise the payee of the amount to be reimbursed.
7. Any person licensed according to Chapter 206, F.S., who is eligible for a refund according to s. 206.9942, F.S., may, take a credit on the monthly *Pollutants Tax Return* (Form DR-904), instead of applying for a refund. The credit taken must not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit must be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the state or supplier; applicable export schedules; and shipping and delivery documents.

**Schedule A** — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 1. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 2. Barrels purchased** – This represents petroleum products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 3. Ending inventory\*\*** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total barrels consumed** – Line 1 plus Line 2 minus Line 3.
- Line 5. Barrels not eligible for refund** – This represents petroleum products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 6. Barrels claimed for refund** – This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

**Schedule B** — Tax-paid motor oil and lubricants products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 8. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 9. Gallons purchased** – This represents motor oil and lubricant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 10. Ending inventory\*\*** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 11. Total gallons exported** – Line 8 plus Line 9 minus Line 10.
- Line 12. Gallons not eligible for refund** – This represents motor oil and lubricant products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 13. Gallons claimed for refund** – This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

**Schedule C** — Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

- Line 15. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 16. Barrels purchased\*** – This represents pollutant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 17. Ending inventory\*\*** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 18. Total barrels exported** – Line 15 plus Line 16 minus Line 17.
- Line 19. Barrels not eligible for refund** – This represents pollutants or products containing said pollutants which were not exported from the state.
- Line 20. Barrels claimed for refund** – This represents pollutants or products containing said pollutants which were exported from the state.

**Schedule D** — Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

- Line 22. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 23. Gallons purchased\*** – This represents solvents purchased during this calendar quarter. The information provided with Schedule must support these purchases.
- Line 24. Ending inventory\*\*** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 25. Total gallons consumed** – Line 22 plus Line 23 minus Line 24.
- Line 26. Gallons not eligible for refund** – This represents solvents which were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.
- Line 27. Gallons claimed for refund** – This represents the total solvents which were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

\* To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

\*\* Pollutant products are considered a part of ending inventory until sold or exported.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULES 12B-8.001 and 12B-8.003

SUMMARY OF PROPOSED RULES

Updates regarding contributions to eligible nonprofit scholarship-funding organizations. Changes to forms used in the administration of insurance premium taxes, fees, and surcharges; these forms include Form DR-907N [Instructions for Filing Insurance Premium Installment Payment (Form DR-907)]; Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2019); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2019 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12B-8.001, F.A.C., is to incorporate statutory changes made by the 2019 Legislature regarding contributions to eligible nonprofit scholarship-funding organizations, as well as to remove obsolete language.

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to adopt, by reference, changes to four forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include both annual updates and legislative changes.

### FEDERAL COMPARISON STATEMENT

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

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, p. 3744), to advise the public of the proposed changes to Rules 12B-8.001 and 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Miscellaneous Tax**

##### **RULE NO.: RULE TITLE:**

12B-8.001 Premium Tax; Rate and Computation

12B-8.003 Tax Statement; Overpayments

##### **PURPOSE AND EFFECT:**

The purpose of the proposed amendments to Rule 12B-8.001, F.A.C., is to incorporate statutory changes made by the 2019 Legislature regarding contributions to eligible nonprofit scholarship-funding organizations, as well as to remove obsolete language.

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to adopt, by reference, changes to four forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include both annual updates and legislative changes.

**SUMMARY:** Updates regarding contributions to eligible nonprofit scholarship-funding organizations. Changes to forms used in the administration of insurance premium taxes, fees, and surcharges; these forms include Form DR-907N [Instructions for Filing Insurance Premium Installment Payment (Form DR-907)]; Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2019); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2019 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908).

##### **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: 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 F.S.

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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-8.001 Premium Tax; Rate and Computation.**

(1) No change.

(2) Installments of tax. An estimated tax shall be filed on April 15, June 15, and October 15 of each year which



shows the estimated amount of tax due for the preceding quarter, except the June 15 installment shall be for the period ending June 30; payment of that estimated amount shall be made at the time the report is filed. No credit for any of the allowable credits may be made against the insurer's premium tax until the annual premium tax return is filed. Taxpayers may not credit any estimated tax payments against their estimated premium tax. Any estimated payment credits not taken when available cannot be carried forward or carried back. On or before March 1 in each year, an annual return shall be filed showing, by quarters, the gross amount of receipts taxable for the preceding year and the installment payments made during the year. A final payment of tax due for that year shall be made at the time the taxpayer files his annual return. A 10 percent penalty shall be imposed on any underpayment or late payment due and payable with the annual return. Installments of tax are applicable to taxes imposed by Sections 175.101, 185.08, 252.372, 624.4621, 624.475, 624.509, 624.510, 624.515, 627.357, 628.6015, 629.5011 and 636.066, F.S.

(a) No change.

(b)1. Contributions to eligible nonprofit scholarship-funding organizations (SFOs) ~~made on or after July 1, 2014~~, for insurance premium tax reduce the amount required to meet the prior year exception referenced in paragraph (a). For taxable years beginning before January 1, 2019, the The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. For taxable years beginning on or after January 1, 2019, a taxpayer may, after earning a tax credit under section 624.51055, F.S., reduce any estimated payment in that taxable year by the amount of the credit.  
Cross reference: Rule Chapter 12-29, F.A.C.

2. ~~Example: An insurer remitted three installment payments of \$16,000 each on April 15, 2014; June 13, 2014; and October 15, 2014. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on October 2, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, tax of \$80,000 was reported on the return (Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)). Taxpayer's prior year exception computation is as follows:~~

<del>Due dates of installments</del>	(1st)	(2nd)	(3rd)
	4/15/2014	6/15/2014	10/15/2014

<del>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</del>	<del>16,000.00</del>	<del>32,000.00</del>	<del>48,000.00</del>
<del>(a) Prior year exception amount</del>	<del>27% of tax 21,600.00</del>	<del>54% of tax 43,200.00</del>	<del>81% of tax 64,800.00</del>
<del>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</del>	<del>0.00</del>	<del>0.00</del>	<del>17,000.00</del>
<del>(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)</del>	<del>21,600.00</del>	<del>43,200.00</del>	<del>47,800.00</del>
<del>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</del>	<del>No</del>	<del>No</del>	<del>Yes</del>

~~Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that installment penalty and installment interest will not apply for the third installment.~~

~~2. 3-~~ Example: An insurer remitted three estimated payments of \$20,000 each on April 13, 2018 ~~April 15, 2015~~; June 15, 2018 ~~2015~~; and October 15, 2018 ~~2015~~. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 13, 2018 ~~April 15, 2015~~; June 15, 2018 ~~2015~~; and October 15, 2018 ~~2015~~. For the prior insurance premium tax year ending December 31, 2017 ~~2014~~, tax of \$100,000 was reported on the return [(Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)]. Taxpayer's prior year exception computation is as follows:

	(1st)	(2nd)	(3rd)
Due dates of installments	<u>4/15/2018</u> <del>2015</del>	<u>6/15/2018</u> <del>2015</del>	<u>10/15/2018</u> <del>2015</del>
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	20,000.00	40,000.00	60,000.00
(a) Prior year exception amount	27% of tax 27,000.00	54% of tax 54,000.00	81% of tax 81,000.00

(b) Cumulative donations made <del>on or after July 1, 2014,</del> to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	10,000.00	20,000.00	30,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	17,000.00	34,000.00	51,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes

Taxpayer has met the prior year exception for all three installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the three installments.

3. Example: An insurer remitted three estimated payments of \$20,000 each on April 15, 2019; June 14, 2019; and October 15, 2019. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 19, 2019; October 18, 2019; and February 14, 2020. For the insurance premium tax year ending December 31, 2019, tax of \$100,000 is reported on the return [Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)]. Taxpayer's prior year exception computation is as follows:

<u>Due dates of installments</u>	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>
	<u>4/15/2019</u>	<u>6/15/2019</u>	<u>10/15/2019</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>20,000.00</u>	<u>40,000.00</u>	<u>60,000.00</u>
<u>(a) Prior year exception amount</u>	<u>27% of tax</u> <u>27,000.00</u>	<u>54% of tax</u> <u>54,000.00</u>	<u>81% of tax</u> <u>81,000.00</u>
<u>(b) Cumulative donations timely made to SFOs for the taxable year. Certificate of contribution must be issued for the taxable year.</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>0.00</u>	<u>24,000.00</u>	<u>51,000.00</u>
<u>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>

Taxpayer has met the prior year exception for all three installments through a combination of estimated payments

and SFO credit so that estimated tax penalty and interest will not apply to any of the three installments.

(c) through (d) No change

(3) Credits Against the Tax.

(a) through (c) No change

(d)1. through 4. No change

~~5. Expiration. With the exception of the carryovers allowed in Section 624.5105(1)(c), F.S., the provisions of Section 624.5105, F.S., will expire and be void on June 30, 2015.~~

~~(e) Certified Capital Company (CAPCO) Credit.~~

~~1. Who May Claim the Credit. Any certified investor who made an investment of certified capital in a CAPCO and earned a CAPCO credit under Section 288.99, F.S., is entitled to use no more than 10 percent of the CAPCO credit, including any carryover CAPCO credits, per year beginning with the insurance premium tax (IPT) return for calendar year 2000.~~

~~2. Carryovers of CAPCO Credit. Any CAPCO credits not used by a certified investor in any single year may be carried forward and applied against the premium tax liabilities of such investor for subsequent calendar years. The IPT return for calendar year 2010 is the first return on which a certified investor or a transferee of a certified investor's unused CAPCO credit may use carryover CAPCO credits.~~

~~3. Transfer/Sale of CAPCO Credit. CAPCO credits may be sold. A transfer or sale of a CAPCO credit will not affect the time schedule for taking the CAPCO credit. The claim of a transferee of a certified investor's unused CAPCO credit is permitted in the same manner and subject to the same provisions and limitations as the original certified investor. Transfers or sales of a current year CAPCO credit (the amount of CAPCO credit available to be claimed in the current tax year), future year CAPCO credits (the amount of CAPCO credit available to be claimed in future years—excluding carryover CAPCO credits), and CAPCO credit carryovers (the amount of CAPCO credit carried over from prior years where the current year CAPCO credit at that time was not fully used) are allowed.~~

~~a.(1) When current year CAPCO credits, future year CAPCO credits or carryover CAPCO credits are transferred in whole or in part, written notification of such action must be provided to the Department of Revenue, Return Reconciliation Process, Insurance Premium Tax, 5050 W. Tennessee St., Tallahassee, FL 32399-0100. This notification must be made at the earlier of within 30 days of such action or 30 days prior to when such IPT return on which such CAPCO credits could initially be claimed is due. The notification is required to contain the name and~~

federal identification number of the original CAPCO investor, the name and federal identification number of the seller (if different from the original CAPCO investor), the name and federal identification number of the purchaser, the amount and type of CAPCO credit being transferred/sold, and a schedule tracking the amount of CAPCO credit granted the original investor and the use of such CAPCO credit through the date of transfer/sale.

(H) ~~Transfer/sale of Future Year and Carryover CAPCO Credit Example.~~ Insurer Z made an investment of certified capital in a CAPCO of \$1,000,000 in 1999 and earned a CAPCO credit of \$1,000,000. Insurer Z may use up to \$100,000 of its CAPCO credit, including any carryover CAPCO credit, each IPT year, beginning with the 2000 IPT return, until the CAPCO credit is used in its entirety. In 2000, 2001, 2002, 2003 and 2004, Insurer Z used CAPCO credits of \$100,000, \$100,000, \$100,000, \$75,000 and \$30,000, respectively. Insurer Z did not transfer any of its 2000, 2001, 2002, 2003 or 2004 current year CAPCO credits, as it had no affiliates. Insurer Z had a carryover CAPCO credit of \$95,000 (\$25,000 from 2003 and \$70,000 from 2004), which could be used by Insurer Z on its 2010 IPT return. On December 1, 2005, Insurer Z sells all of its remaining CAPCO credits and carryover credits, including its 2005 current year CAPCO credit, to Insurer M. By December 31, 2005 [the earlier of December 31, 2005 (30 days after the date of transfer), or January 31, 2006 (30 days prior to the due date of the 2005 IPT return, the return on which the transferred CAPCO credits could initially be claimed)], Insurer Z sent a letter to the Department of Revenue stating that it sold all of its CAPCO credits to Insurer M. The letter included the federal identification numbers of Insurer Z and Insurer M. The letter also included a breakdown of how insurer Z used its CAPCO credits from 2000 to 2004 (\$405,000 of CAPCO credits used by Insurer Z—\$100,000 used on its 2000 IPT year, \$100,000 used on its 2001 IPT year, \$100,000 used on its 2002 IPT year, \$75,000 used on its 2003 IPT year, and \$30,000 used on its 2004 IPT year) and a recap of the amount of CAPCO credits sold (CAPCO credits of \$100,000 per year for IPT years 2005 through 2009 and a \$95,000 CAPCO credit carryover available for the 2010 IPT year for a total of \$595,000). Insurer M started claiming CAPCO credits beginning with its 2005 IPT return. Insurer M will include a statement with each of its IPT returns on which it is claiming a CAPCO credit that it purchased its CAPCO credit from Insurer Z on December 1, 2005.

b.(I) ~~Instead of fulfilling the requirements of sub-subparagraph a., when a certified investor transfers in whole or in part current year CAPCO credits to an affiliate of the certified investor, the certified investor and the affiliate(s) to whom the current year CAPCO credit transfer was made are required to prepare a schedule reconciling how the certified investor's current year CAPCO credit was utilized and attach a copy of that schedule to the current year~~

~~IPT returns of the certified investor and affiliate(s) to whom an allocation of current year CAPCO credit was made. The schedule must include the name, federal identification number, and amount of CAPCO credit claimed by each entity. In addition, the certified investor must attach a copy of the certification letter it received from the certified capital investment company to its IPT return.~~

~~(H) Transfer of Current Year CAPCO Credit Example. Insurer A made an investment of certified capital in a CAPCO of \$1,000,000 in 1999 and earned a CAPCO credit of \$1,000,000. Insurer A may use up to \$100,000 of its CAPCO credit, including any carryover CAPCO credit, each IPT year, beginning with the 2000 IPT return, until the CAPCO credit is used in its entirety. In the 2005 IPT year, Insurer A transferred \$20,000 of its \$100,000 current year CAPCO credit to its subsidiary, Insurer B. On their 2005 IPT returns, Insurer A claimed a CAPCO credit of \$80,000 and Insurer B claimed a CAPCO credit of \$20,000. Both insurers attached a schedule reconciling the use of Insurer A's \$100,000 current year CAPCO credit. The reconciliation schedule included Insurer A's and Insurer B's names, federal identification numbers, and the amount of CAPCO credit claimed by each insurer. In addition, Insurer A attached a copy of its CAPCO credit certification letter to its 2005 IPT return.~~

~~4. Recordkeeping Requirements. Every certified investor and transferee claiming a CAPCO credit must retain a copy of the certification letter received from the certified capital investment company and a schedule reconciling all credit carryovers, transfers, and sales for as long as the contents are material for administrative purposes. The retention of records is generally controlled by Section 213.35, F.S., which requires records to be kept until the expiration of time for the Department of Revenue to make an assessment under Section 95.091(3), F.S.~~

~~(e) (f) Credit for Contributions to Nonprofit Scholarship-Funding Organizations. See Rule Chapter 12-29, F.A.C., for provisions on credits against the tax for contributions made to eligible nonprofit scholarship-funding organizations.~~

~~(4) through (9) No change~~

*Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395(13) FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12, 7-28-15, XX-XX-XX.*

### 12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change

Form Number	Title	Effective Date
(4)(a)	No change	
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___10182">http://www.flrules.org/Gateway/reference.asp?No=Ref-___10182</a> )	<u>XX/XX</u> 01/19
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2019</u> <del>2018</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___10183">http://www.flrules.org/Gateway/reference.asp?No=Ref-___10183</a> )	<u>XX/XX</u> 01/19
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___10184">http://www.flrules.org/Gateway/reference.asp?No=Ref-___10184</a> )	<u>XX/XX</u> 01/19
(6) DR-350900	<u>2019</u> <del>2018</del> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___10185">http://www.flrules.org/Gateway/reference.asp?No=Ref-___10185</a> )	<u>XX/XX</u> 01/19

*Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, XX-XX-XX.*



## Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Use black ink. Example A - Handwritten Example B - Typed

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**When is the installment payment due and payable?** Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

**What are the installment payments based on?** Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent of the tax due in the preceding year for each installment payment. If each installment is 27 percent of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credits earned during the tax year for making contributions to nonprofit scholarship funding organizations (SFO). Contributions must be made on or before the due date of Form DR-908 to decrease the amount that must be paid to meet the prior year exception. For example, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a total of \$81,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced by Florida Tax Credit Scholarship Program credit earned for the taxable year. Assuming the insurer made a contribution of \$50,000 for the taxable year and received a certificate under the Florida Tax Credit Scholarship Program from the nonprofit SFO, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 by June 15 to meet the prior year exception for the second installment, and would need to remit a total of \$31,000 by October 15 to meet the prior year exception for the third installment.

### Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

### Interest for Underpayment/Late Filing of Insurance Premium Tax Installment Payments

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit the Department's website or contact Taxpayer Services (see "Contact Us").

### Where to Mail Your Form and Payment

Mail your completed Form DR-907 and payment to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

### Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at [floridarevenue.com](http://floridarevenue.com) for more information.

### Account Changes

**If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online. Go to: [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select "Change address or account status."

### Contact Us

Information, forms, and tutorials are available on the Department's website at: [floridarevenue.com](http://floridarevenue.com)

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a taxpayer **service center** near you, go to [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

For a written reply to **tax questions**, write:

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

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## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-908

Insurance Premium Taxes and Fees Return

Rule 12B-8.003, F.A.C.



**DR-908**  
**R. XX/XX**  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 12



DOR USE ONLY

POSTMARK OR HAND-DELIVERY DATE

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[illegible]

City/St/ZIP

☐ Final Return

Amended Return

Reason for amended or final return:

– US Dollars

| Cents

- |     |  |     |
|-----|--|-----|
| 1.  | Total Premium Tax Due (Schedule I) .....   | 1.  |
| 2.  | Credits Against the Tax (Schedule III) .....   | 2.  |
| 3.  | Net Premium Tax Due (If Line 1 minus Line 2<br>equals less than zero, enter zero) .....  | 3.  |
| 4.  | State Fire Marshal Regulatory Assessment (Schedule X).....   | 4.  |
| 5.  | Wet Marine and Transportation Tax (Schedule XI) .....  | 5.  |
| 6.  | Firefighters' Pension Trust Fund (Schedule XII) .....  | 6.  |
| 7.  | Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....  | 7.  |
| 8.  | Retalitory Tax (Schedule XIV) .....  | 8.  |
| 9.  | Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation)..... | 9.  |
| 10. | Commercial/Residential Policy Surcharge (Schedule XVI)<br>plus Payment Due from Refund (Schedule XVII).....  | 10. |
| 11. | Total Tax Due (Sum of Line 3 through Line 10) .....  | 11. |

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

If typing this document, type through the boxes and type all of your numbers together.

0	1	2	3	4	5	6	7	8	9

DR-908  
R. XX/XX

To ensure proper credit to your account, enclose your check with tax return when mailing.

Check here if you transmitted funds electronically

Enter name and address, if not pre-addressed:

City/St/ZIP

Return is due March 1, 2020

– US Dollars.

| Cents

Total amount due from  
Line 16

Overpayment to be  
Refunded from Line 17

**FEIN**  
Enter FEIN if not pre-addressed

Business Partner  
Number

Do not write in the space below.



DR-908  
R. XX/XX  
Page 2 of 12

12. Less: Installments Paid (include quarterly statement filing fees and surcharges). See instructions.

1st Quarter \_\_\_\_\_ 2nd Quarter \_\_\_\_\_ 3rd Quarter \_\_\_\_\_

If amended return: Add amount paid with the original return \_\_\_\_\_

Deduct amount refunded with the original return ( \_\_\_\_\_ )

Total Installment Payments .....	12.
----------------------------------	-----

**13.** Net Tax Due or Overpayment (Line 11 minus Line 12)..... if negative **13.**

Check here  
.. if negative

14. Penalty (10% Late Penalty) ..... 14.

15. Interest (See instructions)..... 15.

16. Amount Due With This Return. Enter on payment coupon also. □ □ □ □ □ □ □ □ □ □ □ □

(Sum of Lines 13, 14, and 15. If less than zero, enter on Line 17) ..... 16.

17. **Overpayment to be Refunded.** Enter on payment coupon also..... 17.

Contact person	Phone number	Fax number
E-mail address	State of domicile	Location of corporate books

**All Taxpayers Are Required to Answer Questions **A** and **B** Below as Appropriate.**

- A. Is the insurer a member of an affiliated group whose parent company made a timely election, which included the insurer, for the alternative salary credit calculation under section (s.) 624.509(5)(a)2., Florida Statutes (F.S.)? (Refer to Schedule IV instructions for more information.)

☐ **YES**

☐ **NO**

B. Did you use the Department's address database or third party software, where the software company indicated that they used the Department's address database, when you sourced your premiums to the local taxing jurisdictions reported on Schedule XII and/or Schedule XIII? (Refer to Schedule XII and XIII instructions for more information.)

☐ **Department's database**

☐ **Software company's product where the software company indicated that they used the Department's address database**

☐ **NO**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Sign here	<div>Signature of officer (must be an original signature)</div> <div>Date</div> <div>Title</div>
Paid preparers only	<div>Preparer's signature</div> <div>Date</div> <div>Preparer check if self-employed <input type="checkbox"/></div> <div>Preparer's PTIN</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
	<div>Firm's name (or yours if self-employed) and address</div> <div>FEIN</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
	<div>ZIP</div> <div> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>

1. Have you signed your check?
2. Have you signed your return?
3. Have you attached the Florida Business Page of the Annual Statement filed with the Florida Department of Financial Services?

Make check payable and mail to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

For refunds, mail to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE I**

**COMPUTATION OF INSURANCE PREMIUM TAX**  
**(Not To Be Used for Wet Marine and Transportation Tax)**

\*\*\* Include the Florida Business Page of Your Florida Annual Statement \*\*\*

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)*→			

\* If zero or less, enter -0-

**SCHEDULE II**

**ANNUITY CONSIDERATION PREMIUMS**

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)*→			

\* If zero or less, enter -0-

**SCHEDULE III**

**CREDITS AGAINST THE PREMIUM TAX**

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)	
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)	
5.	Salary Tax Credit (Schedule V, Line 12)	
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)	
7.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)	
8.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
9.	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)	
10.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
11.	Total Credits (Sum of Line 1 through Line 10. Enter here and on Page 1, Line 2)→	



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE IV COMPUTATION OF SALARY CREDIT**

**\*\*\* Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit \*\*\***

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)* →	

\* If zero or less, enter -0-

**SCHEDULE V CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION**

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions). →	
13.	Florida Tax Credit Scholarship Program Credit [Enter the lesser of your 2019 eligible contributions plus carry forward credits or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 9.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

\* If zero or less, enter -0-

**\*\* If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION**

\*\*\* Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit\*\*\*

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
a.	First Quarter Assessment _____ b. Second Quarter Assessment _____	
c.	Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
Total Administrative Assessments Paid*		
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)* →	

\* If zero or less, enter -0-

**SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)**

\*\*\* Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit \*\*\*

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995		*		.001		1995
1996				.001		1996
1999				.050		1999
2000				.050		2000
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) <sup>(1)</sup> →						

\* In 2002, refunds were issued by FLAHIGA from 1995 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

<sup>(1)</sup> If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULES VIII AND IX**

**NOT USED**

**SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE**

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril <sup>(1)</sup>	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units <sup>(1)</sup>	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .01) <sup>(2)</sup>			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) <sup>(2)</sup>			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

**SCHEDULE XI**

**WET MARINE AND TRANSPORTATION TAX**

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters' Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

\* If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - A**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
210	Bunnell	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	City of Davenport	
292	Davie	

Code	Municipality/ Fire Control District	Total Taxable Premiums
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
560	Leesburg	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - B**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	
831	Riviera Beach	

Code	Municipality/ Fire Control District	Total Taxable Premiums
836	Rockledge	
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

**In addition to completing Schedule XII, you must answer Question B on Page 2.**

**Subtotal from Page 7.....1.**

**Subtotal from Page 8.....2.**

**Total Tax .....3.**

[Line 1 plus Line 2 times 1.85% (.0185).

Enter here and on Page 1, Line 6] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.**





Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - A**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	City of Davenport	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indianalantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - B**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 .....1.

Subtotal from Page 10 .....2.

Total Tax .....3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE XIV**

**RETALIATORY TAX COMPUTATION**

		<b>Column A State of Florida*</b>	<b>Column B State of Incorporation*</b>
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

**NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.**

\* If zero or less, enter -0-

**SCHEDULE XV**

**NOT USED**

**SCHEDULE XVI**

**SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

<b>Type of Policy</b>	<b>Policies Subject to Surcharge (sum of 4 quarters)</b>	<b>Rate</b>	<b>Surcharge Due</b>
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

\* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

**SCHEDULE XVII**

**PAYMENT DUE FROM FLORIDA LIFE AND HEALTH  
INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
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## 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](http://floridarevenue.com/forms)**.*

Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.



# Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees

For Taxable Year Beginning on or After January 1, 2019

DR-908N  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 14

## General Instructions

### Part One

#### Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

#### When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

#### Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

#### Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

#### Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at [floridarevenue.com](http://floridarevenue.com) for more information.

**Important:** Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

#### Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.].)

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

**Signature and Verification**

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, **and**
- Preparer tax identification number (PTIN).

**Account Changes**

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select "Change address or account status."

**To Amend a Return**

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

**Declaration of Estimated Tax**

Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

**When is the installment payment due and payable?**

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day. If filing electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**What are the installment payments based on?**

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment. If each installment is 27 percent (.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of

Florida Tax Credit Scholarship Program credit earned with contributions made during the current year.

**Where to Mail Your Form DR-907 and Payment:**

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

**Penalty**

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent (.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

**Interest**

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Contact Us:**

Information, forms and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**If you have any questions**, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

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

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## Part Two Specific Instructions

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**General Information Questions**

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements,



annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

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### Computation of Insurance Premium Taxes and Fees Line-By-Line Instructions

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#### Line 1. Total Premium Tax Due

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

**This calculation does not include wet marine and transportation tax.** (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

#### Line 2. Credits Against the Tax

Enter the total credits against the tax from Line 11, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total premium tax due.

#### Line 3. Net Premium Tax Due

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

#### Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

#### Line 5. Wet Marine and Transportation Tax

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

#### Lines 6 and 7. Firefighters' and Municipal Police Officers' Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101

and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

#### Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

#### Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

**Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.**

#### Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

#### Line 11. Total Tax Due

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

#### Line 12. Installment Payments

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

#### Line 13. Net Tax Due or Overpayment

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

#### Lines 14 and 15. Penalty and Interest

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

#### Line 16. Amount Due With This Return

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Line 17. Amount of Overpayment to be Refunded**

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

**Schedule I****Computation of Insurance Premium Tax****Line 1. Property/Casualty/Miscellaneous**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 2. Life**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 3. Accident and Health**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation and any shared savings incentive amounts under sections 627.6387 and 627.6648, F.S., returned to policy holders as a return of premium or a reduction of premium that is a direct written premium. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 4. Prepaid Limited Health Service Organizations**

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the "Tax Due" column.

**Line 5. Commercial Self-Insurance Funds**

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount



by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 6. Group Self-Insurance Funds**

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 7. Medical Malpractice Self-Insurance**

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 8. Assessable Mutual Insurers**

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 9. Corporation Not-for-Profit Self-Insurance Funds**

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 10. Public Housing Authorities Self-Insurance Funds**

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent (.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

**Line 11. Annuity Premiums**

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

**Line 12. Total Premium Tax Due**

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

**Schedule II  
Annuity Consideration Premiums**

**Line 1. Total Annuity Premiums**

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

**This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.**

**Line 2. Tax Savings Credited to Annuity Holders**

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived

are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

**Line 3. Total Annuity Premiums Due**

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

**Schedule III  
Credits Against The Premium Tax**

**Line 1. Workers' Compensation Administrative Assessment Credit**

Enter the amount from Schedule VI, Line 4.

**Line 2. Firefighters' Pension Trust Fund Credit**

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

**Line 3. Municipal Police Officers' Retirement Trust Fund Credit**

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

**Line 4. Eligible Corporate Income Tax Credit**

Enter the amount from Schedule V, Line 11.

**Line 5. Salary Tax Credit**

Enter the amount from Schedule V, Line 12.

**Line 6. Florida Life and Health Insurance Guaranty Association Credit**

Enter the amount from Schedule VII, Line 1.

**Line 7. Community Contribution Credit**

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

**A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed.** Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

**Line 8. Capital Investment Tax Credit**

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying

project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

#### Line 9. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 13.

#### Line 10. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

#### Line 11. Total Credits

Enter the total of Lines 1 through 10 on Line 11. The total from Line 11 is then entered on Page 1, Line 2 of the return.

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### Schedule IV Computation of Salary Credit

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#### In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation

under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

**Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.**

#### Line 1. Total Premium Tax Due

Enter the total from Schedule I, Line 12.

#### Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

#### Line 4. Corporate Income Tax Paid

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2019. The credit granted for corporate

income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ). Company B is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ).

#### Line 5. Total (Net Tax)

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

#### Line 6. Eligible Florida Salaries

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

#### Line 7. Computation of Credit

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

#### Line 8. Salary Credit (Available)

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

### Schedule V

#### Corporate Income, Salary and SFO Credit Limitation

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions

of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

#### Line 1. Total Corporate Income Tax Paid

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.**

The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

#### Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

#### Line 3. Eligible Net Corporate Income Tax

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

#### Line 4. Salary Credit

Enter the salary credit computed on Schedule IV, Line 8.

#### Line 5. Total Premium Tax Due

Enter the total premium tax due from Schedule I, Line 12.

#### Line 6. Workers' Compensation Administrative Assessment Credit

Enter the credit computed on Schedule VI, Line 4.

#### Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit

Enter the total excise taxes from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

#### Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

#### Line 10. Limitation of 65 Percent

Multiply Line 9 by 65 percent (.65) and enter the result.

#### Line 11. Eligible Corporate Income Tax

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

#### Line 12. Salary Tax Credit

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

#### Line 13. Florida Tax Credit Scholarship Program Credit

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations

(SFO) under the Florida Tax Credit Scholarship Program. Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2019 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11 and 12).

**Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).**

#### Schedule VI

#### Workers' Compensation Administrative Assessment Credit Limitation

##### Line 1. Premiums Written

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

##### Line 2. Tax Rate of 1.75 Percent

Multiply the total workers' compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.

##### Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

**3a - d.** Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

#### Line 4. Workers' Compensation Administrative Assessment Credit

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

#### Schedule VII

#### Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity. **Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit.** Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

##### Line 1. Total FLAHIGA Credit

Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

#### Schedules VIII and IX

Not Used

#### Schedule X

#### State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

##### Total Premiums

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected



premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the “Total Premiums” column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

#### Types of Fire Premiums

“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

#### Lines 1 through 13.

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

**Note:** When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

#### Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

#### Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.

#### Line 16. Additional Premiums Subject to Surcharge

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

#### Line 17. Total Premiums Subject to Surcharge

Enter the total premiums from the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

#### Line 18. Surcharge Due

Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

#### Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

#### Schedule XI Wet Marine and Transportation Tax

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

#### Line 1. Net Premiums

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

#### Line 2. Net Losses Paid

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

#### Line 3. Gross Underwriting Profit

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

#### Line 4. Wet Marine and Transportation Tax

Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

#### Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

#### Line 6. Firefighters’ Pension Trust Fund Credit

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

#### Line 7. Municipal Police Officers’ Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

**Line 8. Community Contribution Credit**

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

**Line 9. Net Tax Due**

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

**Note: This amount cannot be less than zero.**

**Schedules XII and XIII****Firefighters' and Municipal Police Officers' Retirement Trust Funds**

**Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes** as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

**In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.**

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property

located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2019. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2019 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2018 and 2019 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- \* The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- \* The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- \* The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

### Schedule XIV Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

#### Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the

wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

#### Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80 percent (.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent (.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent (.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

#### Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

**Note:** When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2019 calculated by using your Florida business.

#### Line 4. Intentionally Left Blank

#### Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

#### Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

#### Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

**Calculation:** Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

**The Formula to Calculate the Property Portions of the FIGA Assessment is:**

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment  
B= Total Insurance Premiums Subject to FIGA Assessment  
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

**Line 8. Fire Marshal Taxes**

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

**Line 9. Annual and Quarterly Statement Filing Fee**

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 10. Annual License Tax and Certificate of Authority**

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 11. Agents' Fees**

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

**Line 12. Other Taxes and Fees**

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line 9, should be included in the amount on

this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the capital investment tax credit, community contribution tax credit, Florida Tax Credit Scholarship Program Credit and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

**Line 13. Workers' Compensation Credit**

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

**Line 14. Total**

Enter the sum of Lines 1 through 13 for both Column A and Column B.

**Line 15. Retaliatory Tax Due**

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

**Schedule XV**

Not Used

**Schedule XVI  
Insurance Policy Surcharge**

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

**The figures used in this schedule are for the entire calendar year and not just the fourth quarter.**

**Line A. Commercial**

For the 2019 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

**Line B. Residential**

For the 2019 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.



**Schedule XVII****Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund**

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

**Line 1. Total Payment Due from FLAHIGA Refund**

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2019. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

**Example .001 Rate**

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X .001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

**Example .05 Rate**

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X .05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

\$40,000 (1995 FLAHIGA refund) X .001 X 8 years	=	320.00
\$30,000 (1998 FLAHIGA refund) X .05 X 6 years	=	\$9,000.00
<b>TOTAL DUE</b>		<b><u>= \$9,320.00</u></b>

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.

## 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](http://floridarevenue.com/forms).*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.



# 2019 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 3

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department's database.

These statutes provide that insurers who exercise due diligence in using the Department's database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2019 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2018 and 2019 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as "shift of business" or "business transfers" is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back

to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

( Continued on back )

## 2019 Additions, Deletions, and Changes to Schedules XII and XIII

Additions			
Code	City/District	County	Type
290	City of Davenport	Polk	Fire/Police

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
  - Administers the retirement trust funds.
  - Distributes monies to the local taxing jurisdictions.
  - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
  - Administers the database.
  - Produces, distributes, and processes the insurance premium tax forms.
  - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
  - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

## Need Assistance?

Information and forms are available on the Department's website at **floridarevenue.com**

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to **tax questions**, write:

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

## Get the Latest Tax Information

Sign up to get email notices automatically when we post:

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

Sign up at **floridarevenue.com/dor/subscribe**

<b>Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)</b>		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

**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](http://floridarevenue.com/forms).*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

STATE OF FLORIDA  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.013 and 12C-1.051  
REPEALING RULE 12C-1.0192

SUMMARY OF PROPOSED RULES

Amendments to Rule 12C-1.013, F.A.C., include an additional amount of federal taxable income that can be subtracted from state taxable income.

Rule 12C-1.0192, F.A.C., is being repealed to conform to the statutory repeal of a program that has expired.

Updates and revisions to forms incorporated by reference in Rule 12C-1.051, F.A.C., are Form F-1120 (Florida Corporate Income/Franchise Tax Return); Form F-1120A (Florida Corporate Short Form Income Tax Return); Form F-1120N (Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2019); Form F-1120XN (Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return); and Form F-1193T (Notice of Intent to Transfer a Florida Tax Credit Corporate Income Tax).

Section 220.1105, F.S., requires the Department of Revenue to calculate, by October 1, 2019, the corporate income tax rate to be imposed for tax years beginning on or after January 1, 2019, but before January 1, 2022. The Department has performed the calculation and has included the new tax rate of 4.458% and has included this rate on Form F-1120 and Form F-1120A.

## FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12C-1.013, F.A.C., is to incorporate statutory changes made to Florida Corporate Income Tax by Section 2, Chapter 2019-168, L.O.F., so that all amounts included in federal taxable income under s. 951A, I.R.C., can be subtracted from state taxable income.

The proposed repeal of Rule 12C-1.0192, F.A.C., is to remove an expired tax credit and conform with the statutory repeal of the law implemented

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to incorporate statutory changes into seven forms used to administer Florida Corporate Income Tax, including the new subtraction from taxable income, and removing obsolete provisions.

## FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 4, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 21, 2019 (Vol. 45, No. 163, pp. 3744-3745), to advise the public of the proposed changes to Rules 12C-1.013 and 12C-1.051, F.A.C., the repeal of Rule 12C-1.0192, and to provide that, if requested in writing, a rule development workshop would be held on September 4, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

## Notice of Proposed Rule

### **DEPARTMENT OF REVENUE**

#### **Corporate, Estate and Intangible Tax**

##### **RULE NOS.:RULE TITLES:**

12C-1.013 Adjusted Federal Income Defined

12C-1.0192 Renewable Energy Technologies Investment Tax Credit.

12C-1.051 Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12C-1.013, F.A.C., is to incorporate statutory changes made to Florida Corporate Income Tax by Section 2, Chapter 2019-168, L.O.F., so that all amounts included in federal taxable income under s. 951A, I.R.C., can be subtracted from state taxable income.

The proposed repeal of Rule 12C-1.0192, F.A.C., is to remove an expired tax credit and conform with the statutory repeal of the law implemented

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to incorporate statutory changes into seven forms used to administer Florida Corporate Income Tax, including the new subtraction from taxable income, and removing obsolete provisions.

**SUMMARY:** Amendments to Rule 12C-1.013, F.A.C., include an additional amount of federal taxable income that can be subtracted from state taxable income.

Rule 12C-1.0192, F.A.C., is being repealed to conform to the statutory repeal of a program that has expired.

Updates and revisions to forms incorporated by reference in Rule 12C-1.051, F.A.C., are Form F-1120 (Florida Corporate Income/Franchise Tax Return); Form F-1120A (Florida Corporate Short Form Income Tax Return); Form F-1120N (Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2019); Form F-1120XN (Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return); and Form F-1193T (Notice of Intent to Transfer a Florida Tax Credit Corporate Income Tax). Section 220.1105, F.S., requires the Department of Revenue to calculate, by October 1, 2019, the corporate income tax rate to be imposed for tax years beginning on or after January 1, 2019, but before January 1, 2022. The Department has performed the calculation and has included the new tax rate of 4.458% and has included this rate on Form F-1120 and Form F-1120A.



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: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13), FS.

LAW IMPLEMENTED: : 119.071(5), 212.08(5)(p), 213.21, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395, FS.

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

DATE AND TIME: TBD

PLACE: TBD

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, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

**12C-1.013 Adjusted Federal Income Defined.**

(1) through (9) No change

(10)(a) There will be subtracted from taxable income, to the extent included therein, the amounts provided in paragraphs (b), (c), ~~and~~ (d), and (e) of this subsection. However, as to any amount subtracted under this paragraph, such amount will be reduced by all expenses deducted on the taxpayer's return for the taxable year which are attributable, directly or indirectly, to such subtracted amount. Further, no amount will be subtracted from federal taxable income with respect to dividends paid or deemed paid by a Domestic International Sales Corporation.

(b) through (d) No change

(e) All amounts included in taxable income under s. 951A, I.R.C.

(11) through (21) No change

*Rulemaking Authority 213.06(1), 220.51 FS., Section 3, Chapter 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, 6-28-10, 7-20-11, 1-10-17, 1-8-19, XX-XX-XX.*

**12C-1.0192 Renewable Energy Technologies Investment Tax Credit.**

*Rulemaking Authority 213.06(1), 220.192(5), (7), 220.51 FS. Law Implemented 220.192 FS. History—New 4-26-10, Repealed XX-XX-XX.*

**12C-1.051 Forms.**

(1) No change

Form Number	Title	Effective Date
(2) through (3)	No change	
(4) F-1120A	Florida Corporate Short Form Income Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40187">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40187</a> )	<u>XX/XX</u> 04/19
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40188">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40188</a> )	<u>XX/XX</u> 04/19
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2019</u> <del>2018</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40189">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40189</a> )	<u>XX/XX</u> 04/19
(6)	No change	
(7)(a)	No change	
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__40190">http://www.flrules.org/Gateway/reference.asp?No=Ref-__40190</a> )	<u>XX/XX</u> 04/19
(8) through (10)	No change	
(11) F-1193T	Notice of Intent to Transfer A Florida <u>Tax Credit – Corporate Income Tax</u> <del>Energy Tax Credit (R. 01/15)</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__04882">http://www.flrules.org/Gateway/reference.asp?No=Ref-__04882</a> )	<u>XX/XX</u> 04/15
(12) through (14)	No change	

*Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, ~~220.192~~, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, XX-XX-XX.*



# Florida Corporate Short Form Income Tax Return

F-1120A  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 4

FEIN:

Taxable Year End:

For tax year beginning on  
or after January 1,

## Where to Send Payments and Returns

Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your  
return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## New - Online Information Reporting Requirement

Visit the Department's website to obtain a list of the required  
information, due date, penalty rate and application to enter  
the information. (See section 220.27, Florida Statutes)

### Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida  
Form F-1120A) filers to use the Department's online  
filing application. The software application will guide you  
through the process. Go to the Department's website at  
**floridarevenue.com** for more information, to register, and  
to enroll for e-Services.

## Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a  
Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they  
qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form  
F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following  
criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable  
income other than a **net operating loss deduction** and/or **state income taxes**,  
if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax  
payments.

**Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.**

If hand printing this document, print your numbers as shown  
and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all  
of your numbers together.

0 1 2 3 4 5 6 7 8 9

	Check here if negative	U.S. DOLLARS	CENTS
1. Federal taxable income	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
6. Tax due: 4.458% of Line 5	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9a CREDIT	<input type="checkbox"/>		
9b REFUND	<input type="checkbox"/>		

**Florida Corporate Short Form  
Income Tax Return**  
Mail coupon only.  
Keep top portion for your records.

**F-1120A  
R. XX/XX**

Name  
Address  
City/St/ZIP

If Line 5 is zero "0" or  
less, enter "0" on Line 6.

If this amount is \$2,500 or greater,  
you cannot file Form F-1120A.

FEIN

Taxable Year Beginning

Taxable Year End

M M D D Y Y

M M D D Y Y

**REMEMBER TO COMPLETE THE BACK OF THE FORM**

[illegible]

## General Information

### When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2020 for a taxpayer with a tax year ending December 31, 2019; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004 see "Contact Us" on page 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end which are valid for seven months. Only one extension may be granted per tax year.**

### Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

### Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

### Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at [irs.gov](http://irs.gov)
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from [irs.gov](http://irs.gov) or call 800-829-3676.

### To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return,
- A redetermination of federal income is made (for example, through an audit adjustment), and

- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

### Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see "Contact Us" on Page 4.

## Line-by-Line Instructions

**Line 1. Federal Taxable Income** – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

**Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income** – Enter the sum of:

- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
- (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD \_\_\_\_\_
- b. State income taxes deducted in computing federal taxable income \_\_\_\_\_
- c. Total - Add a and b, then enter this amount on Line 2.

**Line 3. Florida Net Operating Loss Deduction (NOLD)** – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

For net operating loss carryovers generated in taxable years beginning before January 1, 2018, the Florida net operating loss deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

For net operating loss carryovers generated in taxable years beginning after December 31, 2017, the net operating loss deduction cannot exceed the sum of Line 1 plus Line 2 multiplied by 80 percent.

If the deduction of Florida net operating loss carryovers generated in taxable years beginning before taxable year beginning January 1, 2018, does not reduce the Florida net income before the deduction for the Florida exemption to zero, Florida net operating loss carryovers generated in taxable years beginning after December 31, 2017, are applied in the following manner.

The taxpayer may deduct the lesser of:

- Its post-2017 net operating loss carryovers or
- 80 percent of the Florida net income remaining after application of the pre-2018 net operating loss deduction.

**Line 4. Florida Exemption** – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the

\$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

**Line 5. Florida Net Income** – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

**Line 6. Corporate Income Tax Due** – Multiply the amount on Line 5 by the tax rate. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See the Department's website or "Contact Us" below for information on obtaining Florida Form F-1120.

**Line 7. Payment Credits** – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

**Line 8. Penalty and Interest** – If penalties or interest apply, enter the total amount on this line.

#### Penalties

**Late-Filed Return** – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

**Electronic Filing** – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

**Interest** – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 9. Total Amount Due or Overpayment** – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year's tax liability, place an "X" in Box 9a. To have this amount refunded, place an "X" in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year's estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

## Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department's website at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)
- ✓ Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.
- ✓ To find filing due dates for the current year go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates)

## Contact Us

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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

Find a **taxpayer service center** near you, at [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

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

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

Go to [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)

## 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](http://floridarevenue.com/forms).*

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/ Franchise Tax	Rule 12C-1.051, F.A.C.



# Florida Corporate Income/Franchise Tax Return

F-1120  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 6



Name  
Address  
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

For calendar year or tax year  
beginning \_\_\_\_\_,  
ending \_\_\_\_\_  
Year end date \_\_\_\_\_

☐ Check here if any changes have been made to name or address

DOR use only   /   /

Federal Employer Identification Number (FEIN)

## Computation of Florida Net Income Tax

		US Dollars	Cents
1. Federal taxable income (see instructions). <b>Attach pages 1-5 of federal return</b> .....	Check here if negative <input type="checkbox"/>	1. <input type="text"/>	<input type="text"/>
2. State income taxes deducted in computing federal taxable income (attach schedule) .....	Check here if negative <input type="checkbox"/>	2. <input type="text"/>	<input type="text"/>
3. Additions to federal taxable income (from Schedule I) .....	Check here if negative <input type="checkbox"/>	3. <input type="text"/>	<input type="text"/>
4. Total of Lines 1, 2, and 3. ....	Check here if negative <input type="checkbox"/>	4. <input type="text"/>	<input type="text"/>
5. Subtractions from federal taxable income (from Schedule II) .....	Check here if negative <input type="checkbox"/>	5. <input type="text"/>	<input type="text"/>
6. Adjusted federal income (Line 4 minus Line 5) .....	Check here if negative <input type="checkbox"/>	6. <input type="text"/>	<input type="text"/>
7. Florida portion of adjusted federal income (see instructions) .....	Check here if negative <input type="checkbox"/>	7. <input type="text"/>	<input type="text"/>
8. Nonbusiness income allocated to Florida (from Schedule R) .....	Check here if negative <input type="checkbox"/>	8. <input type="text"/>	<input type="text"/>
9. <b>Florida exemption</b> .....		9. <input type="text"/>	<input type="text"/>
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		10. <input type="text"/>	<input type="text"/>
11. Tax due: 4.458% of Line 10.....		11. <input type="text"/>	<input type="text"/>
12. Credits against the tax (from Schedule V) .....		12. <input type="text"/>	<input type="text"/>
13. Total corporate income/franchise tax due (Line 11 minus Line 12).....		13. <input type="text"/>	<input type="text"/>

## Payment Coupon for Florida Corporate Income Tax Return

**Do not detach coupon.**

F-1120  
R. XX/XX

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR  
ENDING

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17	<input type="text"/>	<input type="text"/>
Total credit from Line 18	<input type="text"/>	<input type="text"/>
Total refund from Line 19	<input type="text"/>	<input type="text"/>
FEIN Enter FEIN if not pre-addressed	<input type="text"/>	<input type="text"/>

F-1120





<p>14. a) Penalty: F-2220 _____ b) Other _____</p> <p>c) Interest: F-2220 _____ d) Other _____</p>	<p>Line 14 Total ►</p>	<p>14.</p>	
<p>15. Total of Lines 13 and 14 .....</p>	<p>15.</p>		
<p>16. Payment credits: Estimated tax payments 16a \$ _____</p> <p style="padding-left: 100px;">Tentative tax payment 16b \$ _____</p>	<p>16.</p>		
<p>17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 .....</p>	<p>17.</p>		
<p>18. Credit: Enter amount of overpayment <b>credited</b> to next year's estimated tax here and on payment coupon .....</p>	<p>18.</p>		
<p>19. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon .....</p>	<p>19.</p>		

**This return is considered incomplete unless a copy of the federal return is attached.**

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature)		Date	Title												
Paid preparers only	Preparer's signature	Date		Preparer check if self-employed	<input type="checkbox"/>	Preparer's PTIN										
	Firm's name (or yours if self-employed) and address				FEIN											
					ZIP											

**All Taxpayers Must Answer Questions A Through L Below — See Instructions**

<p>A. State of incorporation: _____</p> <p>B. Florida Secretary of State document number: _____</p> <p>C. Florida consolidated return?      <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>D.    <input type="checkbox"/> Initial return    <input type="checkbox"/> Final return (final federal return filed)</p> <p>E. Principal Business Activity Code (as pertains to Florida)</p> <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div> <p>F. A Florida extension of time was timely filed? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>G-1. Corporation is a member of a controlled group? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, attach list.</p>	T	<p>G-2. Part of a federal consolidated return? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, provide:</p> <p>FEIN from federal consolidated return: _____</p> <p>Name of corporation: _____</p> <p>G-3. The federal common parent has sales, property, or payroll in Florida? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>H. Location of corporate books: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>I. Taxpayer is a member of a Florida partnership or joint venture? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>J. Enter date of latest IRS audit: _____</p> <p style="padding-left: 20px;">a) List years examined: _____</p> <p>K. Contact person concerning this return: _____</p> <p style="padding-left: 20px;">a) Contact person telephone number: ( ____ ) _____</p> <p style="padding-left: 20px;">b) Contact person email address: _____</p> <p>L. Type of federal return filed <input type="checkbox"/> 1120 <input type="checkbox"/> 1120S or _____</p>
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## New-Online Information Reporting Requirement

Visit the Department's website to obtain a list of the required information, due date, penalty rate and application to enter the information. (See section 220.27, Florida Statutes)

## Where to Send Payments and Returns

Make check payable to and mail with return to:

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Remember:

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME

FEIN

TAXABLE YEAR ENDING

## Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credits	12.
13. Florida renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s.168(k), IRC special bonus depreciation	18.
19. Other additions (attach schedule)	19.
20. Total Lines 1 through 19. Enter total on Line 20 and on Page 1, Line 3.	20.

## Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____ Total ►	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ►	2.
<b>Note:</b> Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s.179, IRC, expense (see instructions)	9.
10. s. 168(k), IRC, special bonus depreciation (see instructions)	10.
11. Other subtractions (attach schedule)	11.
12. Total Lines 1 through 11. Enter total on Line 12 and on Page 1, Line 5.	12.



NAME

FEIN

TAXABLE YEAR ENDING

### Schedule III — Apportionment of Adjusted Federal Income

#### III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				
6. Average value of property a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a. _____ b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b. _____				
7. Rented property (8 times net annual rent) a. Rented property in Florida..... 7a. _____ b. Rented property Everywhere ..... 7b. _____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b). a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a. _____ b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____				

III-C Sales Factor	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

III-D Special Apportionment Fractions (see instructions)	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			
2. Transportation services			

### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



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Schedule V – Credits Against the Corporate Income/Franchise Tax		
1.	Florida health maintenance organization credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high crime area job tax credit (attach certification letter)	7.
8.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credits (attach certificate)	12.
13.	Florida renewable energy production tax credit	13.
14.	New markets tax credit	14.
15.	Entertainment industry tax credit	15.
16.	Research and Development tax credit	16.
17.	Energy Economic Zone tax credit	17.
18.	Other credits (attach schedule)	18.
19.	Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

Schedule R – Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type

Amount

Total allocated to Florida .....  
(Enter here and on Page 1, Line 8)

1. \_\_\_\_\_

Line 2. Nonbusiness income (loss) allocated elsewhere

Type

State/country allocated to

Amount

Total allocated elsewhere .....

2. \_\_\_\_\_

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2.....  
(Enter here and on Schedule II, Line 7)

3. \_\_\_\_\_



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TAXABLE YEAR ENDING

### Estimated Tax Worksheet For Taxable Years Beginning On or After January 1,

- |  |             |
|--|-------------|
| 1. Florida income expected in taxable year .....   | 1. \$ ..... |
| 2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) ..... | 2. \$ ..... |
| 3. Estimated Florida net income (Line 1 less Line 2) .....   | 3. \$ ..... |
| 4. Total Estimated Florida tax (4.458% of Line 3) .....  | \$ .....    |
| Less: Credits against the tax .....  | \$ .....    |

5. Computation of installments:

Payment due dates and payment amounts:	If 6/30 year end, last day of 4th month,	
	otherwise last day of 5th month - Enter 0.25 of Line 4.....	5a. ....
	Last day of 6 <sup>th</sup> month - Enter 0.25 of Line 4 .....	5b. ....
	Last day of 9 <sup>th</sup> month - Enter 0.25 of Line 4.....	5c. ....
	Last day of taxable year - Enter 0.25 of Line 4 .....	5d. ....

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

- |  |                |
|--|----------------|
| 1. Amended estimated tax .....   | 1. \$ .....    |
| 2. Less:   |                |
| (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date ..... | 2a. - \$ ..... |
| (b) Payments made on estimated tax declaration (Florida Form F-1120ES)....                             | 2b. - \$ ..... |
| (c) Total of Lines 2(a) and 2(b) .....   | 2c. \$ .....   |
| 3. Unpaid balance (Line 1 less Line 2(c)) .....  | 3. \$ .....    |
| 4. Amount to be paid (Line 3 divided by number of remaining installments) .....                        | 4. \$ .....    |

## 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](http://floridarevenue.com/forms).

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.



# Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2019

F-1120N  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 16

## What's New?

### • Online Information Reporting Requirement

Visit the Department's website to obtain a list of the required information, due date, penalty rate, and application to enter the information. See section (s.) 220.27, Florida Statutes (F.S.).

### • Global Intangible Low-Taxed Income (GILTI)

A subtraction for GILTI net of direct or indirect expenses and related amounts subtracted under s. 250, Internal Revenue Code (IRC).

### • 2018 Net Operating Loss 80% Deduction Limitation

See the instructions for Florida Net Operating Loss Carryover Deduction (NOLD) under "Special Instructions" on page 4.

The Florida Corporate Income Tax Code does not conform to first year federal bonus depreciation for property placed in service before January 1, 2027. Additions to and subtractions from federal taxable income are required. See s. 220.13(1)(e), F.S., for more information. Also see the instructions for Schedule I – Additions and/or Adjustments to Federal Taxable Income, Line 18, on page 8 and Schedule II – Subtractions from Federal Taxable Income, Line 10 on page 9.

### Save Time and Paperwork with Electronic Filing.

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service's (IRS) Modernized e-File (MeF) Federal/State Electronic Filing Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application

for corporate income tax payments and filing Florida forms F-1120A (*Florida Corporate Short Form Income Tax Return*), F-1120ES (*Declaration/Installment of Florida Estimated Income/Franchise Tax*), and F-7004 (*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*).

**You must file and pay electronically if you paid \$20,000 or more in corporate income tax during the State of Florida's prior fiscal year (July 1 – June 30).**

We encourage you to enroll for e-Services. When you enroll in our e-Services program you will receive a user ID and password.

Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

**If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

## What's Inside

- ◆ Who Must File ..... p. 2
- ◆ When to File and Pay ..... p. 2
- ◆ Estimated Tax ..... p. 4
- ◆ Special Instructions ..... p. 4
- ◆ Line-by-Line Instructions ..... p. 5
- ◆ Contact Us ..... p. 16

**floridarevenue.com**

## General Information

Corporate income tax is imposed by s. 220.11, F.S.

### Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

### Who is Eligible to File Florida Form F-1120A?

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.

- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

### Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Federal/State Electronic Filing Program. You **must** file and pay electronically if you paid \$20,000 or more in tax during the State of Florida's prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department's website for more information.

### Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2018 software to produce 2019 tax forms.
- Visit the Department's website to obtain a list of approved software vendors.

## When to File and Pay

### When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, 2019, the Florida Form F-1120 is due on or before May 1, 2020; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

If filing electronically, see the *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.



## Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004, see "Contact Us" on page 16.

You can file Florida Form F-7004 electronically through the IRS MeF federal/state electronic filing program or online. Go to the Department's website for more information.

**You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return.** See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax), on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30 percent of the tax shown on Florida Form F-1120 when filed.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. Only one extension may be granted per tax year.**

## Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

## Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

## Where to Send Payments and Returns

Make check payable to and send with return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Penalties

**Late-Filed Return** – The penalty for a return filed late is 10 percent per month, or fraction thereof, not to exceed 50 percent of the tax

due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Underpayment of Estimated Tax** – The penalty for underpayment of estimated tax is 12 percent per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

**Electronic Filing** – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

## Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. The floating interest rate is updated on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## Required Attachments

**Attach a copy of the actual federal income tax return filed with the IRS.**

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

**Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.**

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

## Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

## Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.



## Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [irs.gov](https://irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [irs.gov](https://irs.gov) or call 800-829-3676.

## To Amend a Return

You must complete a Florida Form F-1120X, *Amended Florida Corporate Income/Franchise Tax Return*, to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and the adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to [floridarevenue.com/forms](https://floridarevenue.com/forms) for Florida Form F-1120X with instructions.

## Estimated Tax (Florida Form F-1120ES)

### Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

### Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see "Contact Us" on page 16. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at [floridarevenue.com/taxes/cit/duedates](https://floridarevenue.com/taxes/cit/duedates).

To pay estimated tax, go to the Department's website. If filing electronically, see the *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

### Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year that results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

### Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated

tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

## Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14).

## Special Instructions

### Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, F.S., and Rule 12C-1.0131, F.A.C.

### Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, IRC. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

**Note:** If you have other Florida carryover deductions, apply them first before applying your net operating loss carryover deduction.

For net operating loss carryovers generated in taxable years beginning before January 1, 2018, the Florida net operating loss carryover deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

For net operating loss carryovers generated in taxable years beginning after December 31, 2017, the net operating loss carryover deduction is limited to:

- Eighty percent (80%) of adjusted federal income without subtraction for the Florida NOL multiplied by the apportionment fraction (tentative apportioned adjusted federal income) less the following non-NOL carryover deductions (as applicable):

- net capital loss carryover apportioned to Florida;
- excess charitable contribution carryover apportioned to Florida; and
- employee benefit plan contribution carryover apportioned to Florida.

- A taxpayer with net operating loss carryovers to a taxable year from both taxable years beginning before 2018 and taxable years beginning after 2017 computes its total net operating loss carryover deduction as follows:

- The taxpayer is entitled to a net operating loss carryover deduction in the amount of its pre-2018 net operating loss carryovers without further limitation.
- The taxpayer is then entitled to an additional net operating loss carryover deduction equal to the lesser of:
  - I. Its post-2017 net operating loss carryovers, or
  - II. 80 percent of the excess (if any) of the taxpayer's adjusted federal income without subtraction for the Florida NOL multiplied by the apportionment fraction (tentative apportioned adjusted federal income) less applicable non-NOL carryover deductions less the net operating loss carryover deduction attributable to pre-2018 net operating loss carryovers.

To support a deduction, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- NOL Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

### Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

### Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

## Line-by-Line Instructions for Completing Florida Form F-1120

*Instructions are numbered to correspond with the appropriate schedule and line numbers.*

### Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

#### Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

## **Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income**

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

**Note:** You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

## **Line 3 - Additions to Federal Taxable Income**

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 20.

## **Line 4 - Total of Lines 1, 2, and 3**

## **Line 5 - Subtractions from Federal Taxable Income**

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 12.

## **Line 6 - Adjusted Federal Income**

Subtract Line 5 from Line 4 and enter the difference.

## **Line 7 - Florida Portion of Adjusted Federal Income**

If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9.

## **Line 8 - Nonbusiness Income Allocated to Florida**

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, see the instructions for Schedule R.

## **Line 9 - Florida Exemption**

Section 220.14, F.S., exempts up to \$50,000 of Florida net income. The amount of the exemption is the lesser of \$50,000 or

the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one \$50,000 exemption to the members of a controlled group of corporations as defined in s. 1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of \$50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question G-1.

If the taxable year is less than 12 months, the \$50,000 exemption must be prorated. Multiply \$50,000 by the number of days in the short tax year divided by 365.

## **Line 10 - Florida Net Income**

Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

## **Line 11 - Tax Due**

Multiply the amount on Line 10 by the tax rate.

## **Line 12 - Credits Against the Tax**

Enter the total credits against the tax from Schedule V, Line 19. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

## **Line 13 - Total Corporate Income/Franchise Tax Due**

Subtract Line 12 from Line 11.

## **Line 14 - Penalty and Interest**

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, see "Contact Us" on page 16.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90 percent of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credit earned with contributions made for the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

## **Line 15 - Total of Lines 13 and 14.**

## **Line 16 - Payment Credits**

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

### Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

### Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **Note: The election to apply an overpayment to the next year's estimated tax is irrevocable.** For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

### Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax.** Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

### Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

### Questions A through L

All taxpayers must answer questions A through L.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at [sunbiz.org](http://sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

**Question F** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question G-1** - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s. 1563, IRC. If

the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subsidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

**Question G-2** - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

**Question G-3** - Check the appropriate box to indicate if the federal common parent has sales, property, or payroll in Florida.

**Question H** - Enter the address where the corporate books and records are located.

**Question I** - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

**Question J** - Provide the date of your latest IRS audit and list the years examined.

**Question K** - Provide the name, a telephone number, and email address of the person to contact regarding this return.

**Question L** - Indicate the form number of the return filed with the IRS.

### Schedule I – Additions and/or Adjustments to Federal Taxable Income

#### Line 1 - Interest Excluded from Federal Taxable Income

Enter the amount of interest excluded from taxable income under s. 103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

#### Line 2 - Undistributed Net Long-Term Capital Gains

If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

#### Line 3 - Net Operating Loss Deduction

Enter the amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

#### Line 4 - Net Capital Loss Carryover

Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

#### Line 5 - Excess Charitable Contribution Carryover

Enter the amount of excess charitable contributions determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

#### Line 6 - Employee Benefit Plan Contribution Carryover

Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), carried forward and deducted in computing federal taxable income for the taxable year.



#### Line 7 - Enterprise Zone Jobs Credit

Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

#### Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit

Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

#### Line 9 - Guaranty Association Assessment(s) Credit

Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 18.

#### Line 10 - Rural and/or Urban High-Crime Area Job Tax Credits

Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high-crime area job tax credits for the taxable year.

#### Line 11 - State Housing Tax Credit

Enter the amount from Line 11 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

#### Line 12 - Florida Tax Credit Scholarship Program Credit

Enter the amount from Line 12 of Schedule V. This is the amount taken as a credit for the Florida Tax Credit Scholarship Program. However, if the credit taken has previously been added to taxable income in a prior taxable year, and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. This exception is intended to ensure that the credit is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

#### Line 13 - Florida Renewable Energy Production Tax Credit

Enter the amount from Line 13 of Schedule V. This is the amount taken for the renewable energy production tax credit for the taxable year.

#### Line 14 - New Markets Tax Credit

Enter the amount from Line 14 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

#### Line 15 - Entertainment Industry Tax Credit

Enter the amount from Line 15 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

#### Line 16 - Research and Development Tax Credit

Enter the amount from Line 16 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

#### Line 17 - Energy Economic Zone Tax Credit

Enter the amount from Line 17 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

#### Line 18 - s. 168(k), IRC Special Bonus Depreciation

Enter all amounts claimed as a special depreciation allowance under IRC, s. 168(k) for property placed in service before January 1, 2027.

#### Line 19 - Other Additions

Attach explanatory schedules. Examples:

##### (1) Partnership adjustment.

Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 19 of this schedule.

##### (2) Consolidated income adjustment.

No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

##### (3) Depreciation adjustment.

The required depreciation adjustment is for Election A and Election B taxpayers.

"**Election A**" means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981.

"**Election B**" means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, which was for the emergency excise tax that has been phased out, Election A, or Election B) of each included corporation must be attached.

The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation

difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

#### Line 20 - Total

Enter the sum of Lines 1 through 19 on this line and on the front page of Florida Form F-1120, Line 3.

### Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

#### Line 1 - Gross Foreign Source Income Less Attributable Expenses

Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter income under s. 951A, IRC, on Line 1(c). Enter the total of expenses directly and indirectly attributable to ss. 78, 862, and 951A, IRC, and related amounts deducted under s. 250, IRC, on Line 1(d). Add s. 78 income plus s. 862 dividends plus s. 951A income and subtract expenses [1(a) + 1(b) + 1(c) – 1(d)]. Enter result on Line 1.

#### Line 2 - Gross Subpart F Income Less Attributable Expenses

Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

**Note:** Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

#### Line 3 - Florida Net Operating Loss Carryover Deduction

See Florida Net Operating Loss Carryover Deduction instructions (page 4).

#### Line 4 - Florida Net Capital Loss Carryover Deduction

See Florida Net Capital Loss Carryover Deduction instructions (page 5).

#### Line 5 - Florida Excess Charitable Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

#### Line 6 - Florida Employee Benefit Plan Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

#### Line 7 - Nonbusiness Income

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, enter the amount

of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 14).

#### Line 8 - Eligible Net Income of an International Banking Facility

The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

#### Line 9 – s. 179, IRC, Expense

Amounts required to be added back for s. 179, IRC, expense is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

#### Line 10 – s. 168(k), IRC, Special Bonus Depreciation

Amounts required to be added back for s.168(k), IRC bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

#### Line 11 - Other Subtractions

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) Partnership adjustment. Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 11 of this schedule.
- (2) Certain foreign taxes. Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20 percent of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.
- (3) Cancellation of indebtedness income deferred under s.108(i), IRC. Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s.108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

#### Line 12 - Total

Enter the sum of Lines 1 through 11 on this line and on the front page of Florida Form F-1120, Line 5.

### Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation

companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25 percent to property, 25 percent to payroll, and 50 percent to sales.

**Note:** If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be  $33\frac{1}{3}$  percent and the weighted percentage for the sales factor will be  $66\frac{2}{3}$  percent. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25 percent to 50 percent each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100 percent.

All amounts related to nonbusiness income, income related to ss. 78, 862, 951, and 951A, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

### III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank,

industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

### III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, *or*
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, *or*
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.



### **Sponsored Research and Development Contracts through a University**

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

### **III-A Line 3. Sales Factor**

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income, if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

### **Sales will be attributable to Florida using the following criteria:**

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

### **For a financial organization, "Florida sales" will also include:**

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.

- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.

- (d) Dividends received within Florida.

- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.

- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.

- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

### **III-A Line 4. Apportionment Fraction**

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 9 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

### **III-D. Special Apportionment Fractions**

#### **Insurance Companies**

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term "direct premiums written" as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

**Note:** Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

#### **Transportation service companies**

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term "taxpayers furnishing transportation services" includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.



For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

## **Schedule IV – Computation of Florida Portion of Adjusted Federal Income**

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

### **Apportionment of Adjusted Federal Income**

#### **Line 1 - Apportionable Adjusted Federal Income**

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

#### **Line 2 - Florida Apportionment Fraction**

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

#### **Line 4 - Net Operating Loss Carryover Apportioned to Florida**

Enter the Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

#### **Line 5 - Net Capital Loss Carryover Apportioned to Florida**

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

#### **Line 6 - Excess Charitable Contribution Carryover Apportioned to Florida**

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

#### **Line 7 - Employee Benefit Plan Contribution Carryover Apportioned to Florida**

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

#### **Line 8 - Total Carryovers Apportioned to Florida**

Add Lines 4 through 7, and enter the total.

#### **Line 9 - Adjusted Federal Income Apportioned to Florida**

Subtract Line 8 from Line 3 and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

## **Schedule V – Credits Against the Corporate Income/Franchise Tax**

**Note:** Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the "other credits" on Line 18. You may find the instructions for the credit with the instructions for Line 18.

#### **Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit**

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20 percent of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

#### **Line 2 - Capital Investment Tax Credit**

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project's Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc., at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax.

For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business' affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business' tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number, and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

### Line 3 - Enterprise Zone Jobs Credit

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

### Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50 percent of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit.

**Note:** Insurance companies may not claim the community contribution credit against their corporate income tax liability.

### Line 5 - Enterprise Zone Property Tax Credit

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

**Note:** Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

### Line 6 - Rural Job Tax Credit and Line 7 - Urban High-Crime Area Job Tax Credit

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

### Line 8 - Hazardous Waste Facility Tax Credit

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) five percent of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

### Line 9 - Florida Alternative Minimum Tax (AMT) Credit

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due following the tax year for which Florida AMT was paid. The amount of the AMT credit generated in a taxable year is equal to the amount of AMT paid over the "regular" tax that would have otherwise been due without application of the Florida tax credit scholarship program credits (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.). For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

The amount of AMT credit that may be taken is limited to the lesser of:

- the amount of unused Florida AMT credit carried forward from previous tax years, and
- the amount of tax due on Line 11 of the computation of Florida net income less the credits claimed on Lines 1 through 9 minus 3.3 percent of the amount that additions (Schedule I, Lines 1 and 7 through 19) exceed subtractions (Schedule II, Lines 3 through 11, and if your apportionment factor is not 100 percent Florida, Schedule IV, Line 8).

### Line 10 - Contaminated Site Rehabilitation Tax Credit

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

### Line 11 - State Housing Tax Credit

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

### Line 12 - Florida Tax Credit Scholarship Program Credit

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to the Department's website and follow the links.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

**Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

### Line 13 - Florida Renewable Energy Production Tax Credit

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy. The credit is based upon additional electricity produced and sold between January 1, 2007, and June 30, 2010, or January 1, 2013, and June 30, 2016. Any unused amount of an allocated credit may be carried forward for up to five years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, *Notice of Intent to Transfer a Florida Tax Credit*, which is available on the Department of Revenue's website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to your return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

### Line 14 – New Markets Tax Credit

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

### Line 15 – Entertainment Industry Tax Credit

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at [filminflorida.com](http://filminflorida.com). Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

### Line 16 - Research and Development Tax Credit

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 16.

### Line 17 - Energy Economic Zone Tax Credit

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 17.

### Line 18 - Other Credits

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

### Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1 percent of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, five percent of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

### Line 19 - Total Credits Against the Tax

Enter the sum of Lines 1 through 18 on this line and on the front page of Florida Form F-1120 (Line 12).

## Schedule R – Nonbusiness Income

**Note:** Taxpayers that conduct business entirely within Florida need not complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer's economic enterprise as a whole, constitute the taxpayer's trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer's trade or business.

### Line 1 - Nonbusiness Income (Loss) Allocated to Florida

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8).

### Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

### Line 3 - Total Nonbusiness Income

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

### Estimated Tax Worksheet

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

### Line 2 - Florida Exemption \$50,000

**Members of a Controlled Group** - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

## Examples of Florida Net Operating Loss Carry Forward Schedules

### For Taxpayers that Apportion (doing business outside Florida):

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2007	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2008	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

### For 100% Florida Taxpayers:

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2007	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2008	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

### Forms

**Additional Florida forms** which may be needed.

<b>F-851</b>	<i>Corporate Income/Franchise Tax Affiliations Schedule</i>
<b>F-1065</b>	<i>Florida Partnership Information Return</i>
<b>F-1120A</b>	<i>Florida Corporate Short Form Income Tax Return</i>
<b>F-1120ES</b>	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
<b>F-1120X</b>	<i>Amended Florida Corporate Income/Franchise Tax Return</i>
<b>F-1122</b>	<i>Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return</i>
<b>F-1156Z</b>	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
<b>F-1158Z</b>	<i>Enterprise Zone Property Tax Credit</i>
<b>F-2220</b>	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
<b>F-7004</b>	<i>Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

### Filing Tips

- ✓ **Be sure to make personal file copies of your return and schedules before mailing originals to the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at: [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)**
- ✓ **For ease of processing and to ensure the Department properly records your return and payment, use an original form whenever possible.**
- ✓ **To find filing due dates for the current year go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates)**



## Contact Us

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

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

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

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

Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
Forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-851	Corporate Income/Franchise Tax Affiliations Schedule	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form F-1193T	Notice of Intent to Transfer a Florida Energy Tax Credit	Rule 12C-1.051, F.A.C.



## Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

F-1120XN  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.). You must use Florida Form F-1120X to correct a tax return that you previously filed on Florida Forms F-1120 or F-1120A. Use Florida Form F-1120X to correct your return as originally filed or as later adjusted by an amended return, a claim for refund, or an examination.

**Note:** Florida law does not allow net operating loss carrybacks or capital loss carrybacks.

You must attach a copy of any schedule, form, or statement filed with the federal form that is applicable to your Florida Form F-1120X. A claim for refund is subject to audit verification and must be supported by proper documentation demonstrating the IRS has accepted the amended return and paid the refund so the Department of Revenue can process your claim. Such documentation might include a copy of the IRS letter approving

the refund or a copy of the refund check. You might also need a copy of the IRS transcript.

**When to file** – You may file Florida Form F-1120X only after you have filed the original return. You should file Florida Form F-1120X as soon as there is a change in the taxable income reported on your original return. Generally, you must file a refund claim within three years.

**Time Limitations** – You have 60 days to file Florida Form F-1120X, after the adjustments to your federal taxable income have been agreed to or finally determined. These adjustments to your income may occur through a federal tax audit or a federal amended return. Per s. 220.23(2)(d), F.S., you must file a refund claim based on a federal audit adjustment within two years after the required Florida Form F-1120X filing date, whether or not you filed the Florida Form F-1120X.

### Specific Instructions

Enter the current name and address of your corporation. If the corporation's name has changed since you filed the original return, write the previous name of the business on the line marked "Formerly known as." If the name has not changed, leave this line blank.

Check the reason you are filing an amended return. If it is the result of an amended federal return, attach a copy. If it is the result of an Internal Revenue Service (IRS) audit adjustment, attach a signed, dated copy of IRS Form 4549A (Income Tax Examination Changes) or other document evidencing the completed audit. Form 4549A is also referred to as a Revenue Agent Report (RAR). Enter the date of the IRS report. Check the box showing the type of return that you are amending.

Record the Federal Employer Identification Number (FEIN) of the corporation. Enter the beginning and ending dates of the tax year for which you are filing an amended return. Enter the date of the last return filed for your corporation.

#### Part I

Enter all data in Part I of Florida Form F-1120X. You may need attachments to support the entries in Part I. Attach an appropriate updated Florida Form F-1120 schedule if there are changes. Any substitute schedules must contain all the required information and follow the format of the Department's printed schedules. Include the corporate name and FEIN on all attachments. Incomplete or missing information on Florida Form F-1120X may cause processing delays.

The line numbers on Florida Form F-1120X correspond to line numbers of the Florida Form F-1120, with a few exceptions. We outline these exceptions below. In Column A, enter the specified amounts from Florida Forms F-1120 or F-1120A as originally reported or later adjusted. In Column B, enter the corrected amount.

**Line 11 - Compute Corporate Income/Franchise Tax Due.** Multiply Line 10 by the tax rate applicable to the taxable year end. However, taxpayers that paid Florida Alternative Minimum

Tax (AMT) and taxpayers subject to the Florida AMT because of federal adjustment should compare "regular" Florida tax, on Page 1 of Florida Form F-1120, to the Florida AMT due on Schedule VI of Florida Form F-1120. The taxpayer is liable for whichever is greater, and should enter this amount on Line 11.

In column A on line 11, include any emergency excise tax as originally reported or as later adjusted prior to your tax year beginning on or after January 1, 2012. Emergency excise tax adjustments are no longer necessary on an amended return because emergency excise tax was repealed and all amounts previously reported and paid have been converted to credits.

**Line 13 - Total Corporate Income/Franchise Tax Due.** Subtract Line 12 from Line 11.

**Line 16 – Payments.** On Line 16a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 16b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On Line 16c, enter the amount of any tax paid with the return and any tax paid after you filed the original return. If you paid tax as the result of an audit, include proper documentation.

**Line 19 – Total Amount Due or Overpayment.** Subtract Line 18 from Line 15 and enter the difference of tax due or overpayment. If this line reflects tax due, also enter this amount in the space provided on the front of the payment coupon. Make any check payable to the Florida Department of Revenue.

**Lines 20 through 22 - Overpayment.** Indicate how you wish to apportion your overpayment:

- Enter on Line 20, the amount of overpayment from Line 19 that you want credited to estimated tax,
- Enter on Line 21, the amount of overpayment from Line 19 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or

- Enter on Line 22, the amount of overpayment from Line 19 you want refunded. Sub S corporations must include the Notice of Acceptance as an S Corporation from the IRS if it has not been included with previously filed returns.

**Part II - Explanation of Changes to Income, Deductions, Credits, etc. (Use the space provided and/or attach additional sheets.)** Enter the line reference for which a change is reported. Give the reason for each change. If the change involves an item of income, deduction, or credit that Florida Form F-1120 or its instructions requires you to support with a schedule, statement, or form, attach the correct schedule, statement, or form to this Florida Form F-1120X. Explain any computational changes and attach supporting schedules.

Explain any changes in the apportionment fraction used on the original return. Use Schedules III and IV of Florida Form F-1120 to recompute the apportionment fraction and to determine the Florida portion of adjusted federal or net income. Attach these schedules to Florida Form F-1120X.

#### Signature and Verification

An officer of the entity who is authorized to sign for that entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamped signature. A receiver, trustee, or assignee must sign any return you are required to file on behalf of your organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), and
- Preparer tax identification number (PTIN).

#### Where to Send Payments and Returns

Make check payable to and send with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 22), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Remember

- ✓ **Make your check payable to the Florida Department of Revenue in US dollars.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and all returns.**
- ✓ **Attach your signed, dated copy of IRS Form 4549A and/or other required documents.**

## Contact Us

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

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

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

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

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

Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)

## 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](http://floridarevenue.com/forms).*

Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.





**Florida Department of Revenue**  
**Notice of Intent to Transfer a Florida Tax Credit**  
**Corporate Income Tax**

**F-1193T**  
**R. XX/XX**  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

**Part I - Transferring Business Information**

Business Name:		Taxable year the credit was originally approved for: Beginning Date:                      Ending Date:	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	
Indicate the tax credit to be transferred:	<input type="checkbox"/> Florida Renewable Energy Production Credit (s. 220.193, F.S.) <input type="checkbox"/> Florida Capital Investment Tax Credit (s. 220.191(2)(c), F.S.)		

**Tax Credit or Tax Credit Allocation Information**

Original amount of credit allocated or transferred to the transferring business:	\$
Amount of original credit (listed above) previously claimed or transferred:	\$
Tax year(s) in which the credit amount above was claimed or transferred:	
Amount of unused credit:	\$
Amount of credit to be transferred:	\$

**Part II - Receiving Business Information** - A separate notice is required for each receiving business.

Business Name:		Tax year: Beginning Date:                      Ending Date:	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	

**Part III - Transferring Business Certification** - Only an authorized officer of the transferring business may sign this notice.

<p>Under penalties of perjury, I declare that I have read the foregoing Notice and the facts stated in it are true.</p>  <div style="display: flex; justify-content: space-between;"><div style="width: 45%;"><p>_____ Signature of Authorized Officer of Transferring Business</p>  <p>_____ Title</p></div><div style="width: 45%; text-align: center;"><p>_____ Date</p></div></div>	
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# Instructions for the Notice of Intent to Transfer a Florida Tax Credit

F-1193T  
R. XX/XX  
Page 2 of 2

Taxpayers may submit a *Notice of Intent to Transfer a Florida Tax Credit* by completing and mailing Florida Form F-1193T to:

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

The Department of Revenue will send written certification regarding the amount of the tax credit transferred within fifteen (15) days after receipt of a completed notice. You must have a letter from the Department certifying the credit transferred for the transfer to be valid. A copy of the Department's certification stating the amount of the credit transferred must be attached to the tax return on which the transferred tax credit is claimed by the receiving business.

## To Transfer Applicable Florida Tax Credits:

- You must submit this notice (Florida Form F-1193T)
- You must not have claimed the credit amount you want to transfer on any tax return filed with the Department of Revenue.

You may only take the credit against the Florida corporate income tax and you must take it in the order described in section (s.) 220.02(8), Florida Statutes (F.S.). A transfer by an ineligible person does not create a right to a tax credit.

A taxpayer must retain documentary evidence that substantiates and supports this credit and the Department may request the evidence at a later date to verify the credit. A schedule tracking the credit amounts allocated and the use of such credits must be maintained as part of the evidence to support the tax credit.

## Florida Renewable Energy Production Tax Credit

The Florida Renewable Energy Production Tax Credit can be transferred in a merger or acquisition. In addition, unused credits may be transferred one time (outside a merger or acquisition) in whole or in increments of not less than 25 percent of the unused credit. The transferring business must have documentation indicating the amount of the credit approved by the Department of Revenue or the Department of Agriculture and Consumer Services. This credit can be carried forward 5 years because of insufficient tax liability.

*Reference: s. 220.193, F.S.*

## Florida Corporate Income Tax Capital Investment Tax Credit

For the Florida corporate income tax Capital Investment Tax Credit associated with a new solar panel manufacturing project, the amount of the tax credit that may be transferred in any year shall be the lesser of the qualifying business's Florida corporate income tax liability for the year or the credit amount granted for the year. A business receiving the transferred credit (receiving business) may use the credit only in the year received, and the credit may not be used in any other tax year.

*Reference: s. 220.191(2)(c), F.S.*