

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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MEMBERS

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

December 3, 2019

Contacts: Debra J. Longman, Director
Office of Legislative and Cabinet Services
(850) 617-8324

Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324

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

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the September 24, 2019, Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, General Tax Administration rules containing local jurisdiction communications services and insurance premium tax rates for calendar year 2020. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Child Support and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. (ATTACHMENT 4)	RECOMMEND APPROVAL

ATTACHMENT 1

STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

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

DATE: TUESDAY, SEPTEMBER 24, 2019

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

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

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P R O C E E D I N G

GOVERNOR DESANTIS: Good morning, and welcome to the September 24th meeting of the Governor and Cabinet. Before we get started, I'd like to recognize Rabbi Oirechman to lead our invocation.

(WHEREUPON, THE INVOCATION WAS GIVEN).

GOVERNOR DESANTIS: All right. We're going to do the Pledge of Allegiance. We have Adam Despang.

(WHEREUPON, THE PLEDGE OF ALLEGIANCE WAS SAID).

* * * *

DEPARTMENT OF REVENUE

GOVERNOR DESANTIS: Revenue.

Good morning.

EXECUTIVE DIRECTOR ZINGALE: Good morning,
Governor and Cabinet.

Danny sets the stage to get through the
agenda, be thorough but brief. I'll try to follow
his lead.

The first item on the agenda today, request
approval of the minutes.

GOVERNOR DESANTIS: Move to approve.

Is there a second?

CFO PATRONIS: Second.

ATTORNEY GENERAL MOODY: Second.

GOVERNOR DESANTIS: All right. No objections,
the motion carries.

Item 2.

EXECUTIVE DIRECTOR ZINGALE: The second item,
request approval to file and certify with the
Secretary of State for final adoption under
Chapter 120 rules related to general tax
administration. They've been up here once before.
This is for final adoption.

Request approval.

1 GOVERNOR DESANTIS: All right. Move to
2 approve.

3 Is there a second?

4 CFO PATRONIS: Second.

5 GOVERNOR DESANTIS: Any objections?

6 COMMISSIONER FRIED: Objection.

7 GOVERNOR DESANTIS: You object to the rule?

8 COMMISSIONER FRIED: Yeah.

9 GOVERNOR DESANTIS: Okay. We have the vote,
10 so the motion carries.

11 Item 3.

12 EXECUTIVE DIRECTOR ZINGALE: Item 3 has two
13 parts to it. The first part, the Department
14 requests approval of an authority to publish a
15 notice of proposed rule in the Florida
16 Administrative Register for rules relating to
17 general tax administration. These are the rules
18 that are necessary to implement the 2019 tax
19 legislation that passed the Legislature. It also
20 has forms that need annual update. It also has tax
21 rates that are indexed and need annual update.

22 The second part of the item: The Department
23 further requests approval to file and certify for
24 final adoption under Chapter 120, Florida Statute,
25 if the substance of these proposed rules remain

1 unchanged during this review period, they will
2 become final. If during that review period any
3 items are brought up that need to be changed or
4 clarified, we'll bring those back here.

5 Request approval.

6 GOVERNOR DESANTIS: I move to approve.

7 Is there a second?

8 ATTORNEY GENERAL MOODY: Second.

9 COMMISSIONER FRIED: Second.

10 GOVERNOR DESANTIS: Hearing no objections, the
11 motion carries.

12 Item 4.

13 EXECUTIVE DIRECTOR ZINGALE: Item 4, the
14 Department has 17 legislative concepts. Eight of
15 those legislative concepts are in the property tax
16 area, nine in the general tax administration area.
17 These are proposals we wish to take to the
18 Legislature for sponsorship.

19 Of the eight that are in the property tax
20 area, four of them primarily address property tax
21 issues that relate to disasters and declared
22 emergencies. A few of those kind of read this way:
23 Protects the property tax caps by extending the
24 rebuilt start date from three to five years,
25 allowing a little more time to get ready,

1 particularly in fiscally constrained counties.

2 Protects property from sale by extending the
3 time for redemption of tax certificates, again,
4 from two to four years.

5 Another one that is particularly -- that we
6 have found in the fiscally constrained counties.
7 Provide homesteaded property affected by a disaster
8 a two-year installment payment instead of two
9 upfront lump sums.

10 And finally, working with this last set of
11 hurricanes, the modification of the TRIM notice
12 schedule, the truth and millage schedule, so that
13 when a disaster occurs, while they're going
14 through those hearings, we have the flexibility
15 to work with them to allow those time frameworks
16 to be met.

17 Several other concepts are proposed to address
18 the auditor general findings.

19 We have nine general tax concepts. These are
20 all administrative. We don't propose tax law
21 changes per se; these are all administrative.
22 And they primarily affect taxes, including sales,
23 motor fuel, reemployment tax, communication
24 services taxes; but these are all administrative
25 in nature.

1 Request approval.

2 GOVERNOR DESANTIS: Move to approve.

3 Is there a second?

4 ATTORNEY GENERAL MOODY: Second.

5 CFO PATRONIS: Second.

6 GOVERNOR DESANTIS: Any objections?

7 (NO RESPONSE).

8 GOVERNOR DESANTIS: Hearing none, the motion
9 carries.

10 Thank you.

11 CFO PATRONIS: Can I make a quick comment?

12 GOVERNOR DESANTIS: Oh, comment?

13 CFO PATRONIS: Yes, sir.

14 I just wanted to thank you for the statutory
15 flexibility. You're listening to the people and
16 the challenges that they're having and the local
17 government is having, especially regarding
18 Hurricane Michael and how unique the circumstances
19 are. So I just wanted to just thank you for being
20 so considerate.

21 EXECUTIVE DIRECTOR ZINGALE: Appreciate that.
22 Thank you so much.

23 GOVERNOR DESANTIS: Thank you.

24 EXECUTIVE DIRECTOR ZINGALE: It's always a
25 privilege to be here.

1 GOVERNOR DESANTIS: Great. Thanks for your
2 service.

*

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ATTACHMENT 2



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 3, 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, Governmental Affairs Director
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 Adoption and Approval to File and Certify Proposed Rules

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

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

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.:

- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments

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

What do the proposed rules do?

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-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.

Were comments received from members of the public? No.

A rule workshop was scheduled to be held on September 4, 2019, if requested in writing. No request was received, and no workshop was held.

On September 24, 2019, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for October 16, 2019, if requested in writing. No request was received to hold the scheduled rule hearing, and no hearing was held.

No written comments from the public have been received by the Department.

In accordance with s. 120.54(3)(d)1., F.S., a public meeting was noticed in the *Florida Administrative Register* on November 7, 2019 (Vol. 45, No. 218, p. 4943), and held November 14, 2019, to announce the incorporation of changes to jurisdictions and/or rates reported to the Department after the Notices of Proposed Rulemaking was published. The public meeting addressed the following forms:

- DR-700016, Florida Communications Services Tax Return
- DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2019
- DR-350900, 2019 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

A Notice of Change notifying the public of these changes was published in the *Florida Administrative Register* on November 15, 2019 (Vol. 45, No. 223, p. 5077).

Were comments received from the Joint Administrative Procedures Committee? Yes.

Comments of a technical nature were received from staff of the Joint Administrative Procedures Committee regarding the proposed incorporation of previous versions of Form DR-700016 that had inadvertently been stricken from the rule text. No changes to the rule were necessary.

For each rule, attached are copies of:

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

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.

SUMMARY OF PUBLIC MEETING

September 24, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 24, 2019, and approved the publication of the Notice of Proposed Rule for the proposed changes to Rule 12A-19.100, F.A.C. A notice for the public meeting was published in the *Florida Administrative Register* on September 16, 2019 (Vol. 45, No. 180, p. 4096).

SUMMARY OF RULE HEARING

October 16, 2019

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 25, 2019 (Vol. 45, No. 187, pp. 4219-4223), 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 hearing would be held on October 16, 2019. No request was received, and no hearing was held. No written comments were received by the Department.

Comments of a technical nature were received from the staff of the Joint Administrative

Procedures Committee. Additional information was provided in response to the question posed, but no changes to the rule were necessary.

SUMMARY OF PUBLIC MEETING

November 14, 2019

In accordance with s. 120.54(3)(d)1., F.S., a public meeting was noticed in the *Florida Administrative Register* on November 7, 2019 (Vol. 45, No. 218, p. 4943), and held November 14, 2019, to announce the incorporation of changes to jurisdictions and/or rates reported to the Department after the Notices of Proposed Rulemaking was published. The public meeting addressed the following form:

- DR-700016, Florida Communications Services Tax Return

A Notice of Change notifying the public of these changes was published in the *Florida Administrative Register* on November 15, 2019 (Vol. 45, No. 223, p. 5077).

The final rule language presented for adoption reflects these changes.

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

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	
<u>(4)(a) DR-700016</u>	<u>Florida Communications Services Tax Return (R. XX/XX)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	<u>XX/XX</u>
<u>(b) (a) DR-700016</u>	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref-10176)	01/19
<u>(c) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/18)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-08961)</u>	<u>01/18</u>
<u>(d) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/17)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-07758)</u>	<u>01/17</u>

<u>(e)</u> (b) DR-700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07757)	07/16
<u>(f)</u> DR-700016	<u>Florida Communications Services Tax Return (R. 01/16)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-06316)	<u>01/16</u>
<u>(g)</u> DR-700016	<u>Florida Communications Services Tax Return (R. 07/15)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-06320)	<u>07/15</u>
<u>(h)</u> DR-700016	<u>Florida Communications Services Tax Return (R. 01/15)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-04860)	<u>01/15</u>
(c) through (nn)	<u>Redesignate as (i) through (tt)</u>	
(5) through (13)	No change.	

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, ____.

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

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 1st 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**.

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**.



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
ALACHUA				
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	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
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	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
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			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



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
BROWARD				
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		
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



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
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
COLLIER				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
COLUMBIA				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				



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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
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



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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
HILLSBOROUGH				
Unincorporated area			0.0540	
Plant City			0.0712	
Tampa			0.0662	
Temple Terrace			0.0680	
HOLMES				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			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	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
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	
PAGE TOTAL				



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
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
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	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
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	
LIBERTY				
Unincorporated area			0.0180	
Bristol			0.0642	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
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	
PAGE TOTAL				



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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
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
MIAMI-DADE				
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	
PAGE TOTAL				



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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
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
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	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
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	
OSCEOLA				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



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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
PALM BEACH				
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	
PASCO				
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	
PAGE TOTAL				



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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
PINELLAS				
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	
POLK				
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	
PAGE TOTAL				



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
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0190	
Milton			0.0642	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
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	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



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
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
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	
WAKULLA				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
PAGE TOTAL				
GRAND TOTAL (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 IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number							
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest		
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
TOTAL:												

Gross Receipts Calculation					Penalty and Interest Calculation						
L. Change in Reported Taxable Sales (See Instructions)	M. Rate	+/-	N. Collection Allowance Adjustment (See Instructions)	O. Adjustment Amount (Report credits in parentheses)	P. Penalty	Q. Interest	R. Net Tax Adjustments (Add Cols. E, I and O)	+/-	S. Penalty (Add Cols. J and P)	T. Interest (Add Cols. K and Q)	U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)

Penalty and Interest Calculation			
R. Net Tax Adjustments (Add Cols. E, I and O)	+/-	S. Penalty (Add Cols. J and P)	T. Interest (Add Cols. K and Q)



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.

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.
- 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.

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.

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.

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-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.

SUMMARY OF PUBLIC MEETING

September 24, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 24, 2019, and approved the publication of the Notice of Proposed Rule for the proposed changes to Rules 12B-8.001 and 12B-8.003, F.A.C. A notice for the public meeting was published in the *Florida Administrative Register* on September 16, 2019 (Vol. 45, No. 180, p. 4097).

SUMMARY OF RULE HEARING

October 16, 2019

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 25, 2019 (Vol. 45, No. 187, pp. 4219-4223), 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 hearing would be held on October 16, 2019. No request was received, and no hearing was held. No written comments were received by the Department.

No substantive changes were made to Rule 12B-8.001, F.A.C., after the Cabinet meeting on September 24, 2019, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules [including materials incorporated by reference, if any] remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

SUMMARY OF PUBLIC MEETING

November 14, 2019

In accordance with s. 120.54(3)(d)1., F.S., a public meeting was noticed in the *Florida Administrative Register* regarding changes to two of the four proposed forms for Rule 12B-8.003, F.A.C., on November 7, 2019 (Vol. 45, No. 218, p. 4943), and held November 14, 2019, to announce the incorporation of changes to jurisdictions and/or rates reported to the Department after the Notices of Proposed Rulemaking was published. The public meeting addressed the following form:

- DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2019
- DR-350900, 2019 Insurance Premium Tax Information for Schedules XII and XIII, Form

DR-908

A Notice of Change notifying the public of these changes for Rule 12B-8003, F.A.C., was published in the *Florida Administrative Register* on November 15, 2019 (Vol. 45, No. 223, p. 5077). The final rule language presented for adoption reflects the changes to Rule 12B-8.003, F.A.C.

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

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:~~

Due dates of installments	(1st)	(2nd)	(3rd)
	4/15/2014	6/15/2014	10/15/2014
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	16,000.00	32,000.00	48,000.00
(a) Prior year exception amount	27% of tax 21,600.00	54% of tax 43,200.00	81% of tax 64,800.00
(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date	0.00	0.00	17,000.00

indicated. Certificate of contribution must be issued on or before installment due date.			
(e) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	21,600.00	43,200.00	47,800.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (e).	No	No	Yes

~~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:~~

Due dates of installments	(1st)	(2nd)	(3rd)
	<u>4/15/2018</u>	<u>6/15/2018</u>	<u>10/15/2018</u>
	<u>2015</u>	<u>2015</u>	<u>2015</u>

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 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.	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)(e), 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.(I) ~~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.~~

(II) ~~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.~~

~~(II) 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) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__ 40182)	<u>XX/XX</u> 01/19
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2019</u> 2018 (http://www.flrules.org/Gateway/reference.asp?No=Ref-__ 40183)	<u>XX/XX</u> 01/19
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__ 40184)	<u>XX/XX</u> 01/19
(6) DR-350900	<u>2019</u> 2018 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-__ 40185)	<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,_____.*

DR-908
R. XX/XX
Rule 12B-8.003, F.A.C.
Effective XX/XX
Page 1 of 12

□ □ / □ □ / □ □

POSTMARK OR HAND-DELIVERY DATE

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[illegible]

City/St/ZIP

☐ Final 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 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)
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
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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
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DR-908
R. XX/XX

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.

0600 0 201931, 0016045031, 7 4000012345 6789 3



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) ⁽¹⁾ →						

* 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.

⁽¹⁾ 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 ⁽¹⁾	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units ⁽¹⁾	*	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) ⁽²⁾			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) ⁽²⁾			→
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	
059	Pace Fire Rescue 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	
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	
Subtotal		



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 Tax3.

[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	Indialantic	
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	
Subtotal		



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 91.

Subtotal from Page 102.

Total Tax3.

[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

		Column A State of Florida*	Column B State of Incorporation*
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

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
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) →	
--	--

References

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

Form 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.



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. 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
059	Pace Fire Rescue District	Santa Rosa	Fire
Deletions			
Code	City/District	County	Type
210	Bunnell	Flagler	Fire

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**

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)

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.*

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.

ATTACHMENT 3



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 3, 2019

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, Governmental Affairs Director
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 a 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

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 12E-1.023, F.A.C., Suspension of Driver License; Suspension of Motor Vehicle Registration
- Rule 12E-1.028, F.A.C., Garnishment by Levy
- Rule 12E-1.029, F.A.C., Financial Institution Data Matches

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.

Why are the proposed rules necessary?

These changes are necessary to incorporate administrative changes to forms used in enforcing child support obligations.

What do the proposed rules do?

This rulemaking will adopt administrative changes to forms CS-EF55, CS-EF122, CS-EF123, CS-EF124, CS-EF125, CS-EF127, CS-EF128, CS-EF129, CS-EF130, CS-EF131, CS-EF132, CS-EF146, CS-EF280, CS-EF287, TSPCS1, CS-EF133, and the Federal Office of Child Support Enforcement Multistate Financial Institution Data Match Specifications Handbook. These forms are incorporated by reference in Rules 12E-1.023, 12E-1.028, and 12E-1.029, F.A.C.

Were comments received from external parties? No. A rule development workshop was scheduled to be held on November 12, 2019, if requested in writing. No request was received, and no workshop was held. No comments were received by the Department.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
 - Statements of facts and circumstances justifying the rule;
 - Federal comparison statement; and
 - Summary of the workshop
 - Summary of the hearing
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULES 12E-1.023, 12E-1.028 AND 12E-1.029

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.023, F.A.C., Suspension of Driver License; Suspension of Motor Vehicle Registration, incorporate statutory changes to form CS-EF55 required by Chapter 2019-167, L.O.F.

The proposed amendments to Rule 12E-1.028, F.A.C., Garnishment by Levy, incorporate forms CS-EF122, CS-EF123, CS-EF124, CS-EF125, CS-EF127, CS-EF128, CS-EF129, CS-EF130, CS-EF131, CS-EF132, CS-EF146, CS-EF280, CS-EF287, and TSP-CS-1 used to levy against the personal property of obligors who owe past-due support.

The proposed amendment to Rule 12E-1.029, F.A.C., Financial Institution Data Matches, incorporates changes to the revised Multistate Financial Institution Data Match Specifications Handbook and form CS-EF133 used for entering into agreements with financial institutions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12E-1.023, 12E-1.028, and 12E-1.029 F.A.C., is to incorporate forms used by the Child Support Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 12, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on October 29, 2019 (Vol. 45, No. 211, P. 4792), to advise the public of the proposed changes to Rule 12E-1.023, 12E-1.028, and Rule 12E-1.029, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 12, 2019. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration

12E-1.028 Garnishment by Levy

12E-1.029 Financial Institution Data Matches

PURPOSE AND EFFECT: The proposed amendments to Rules 12E-1.023, 12E-1.028, and 12E-1.029, F.A.C., incorporate administrative changes to forms used in enforcing child support obligations.

SUMMARY: The proposed amendments to Rule 12E-1.023, F.A.C., Suspension of Driver License; Suspension of Motor Vehicle Registration, incorporate statutory changes to form CS-EF55 required by Chapter 2019-167, L.O.F. The proposed amendments to Rule 12E-1.028, F.A.C., Garnishment by Levy, incorporate forms CS-EF122, CS-EF123, CS-EF124, CS-EF125, CS-EF127, CS-EF128, CS-EF129, CS-EF130, CS-EF131, CS-EF132, CS-EF146, CS-EF280, CS-EF287, and TSP-CS-1 used to levy against the personal property of obligors who owe past-due support.

The proposed amendment to Rule 12E-1.029, F.A.C., Financial Institution Data Matches, incorporates changes to the revised Multistate Financial Institution Data Match Specifications Handbook and form CS-EF133 used for entering into agreements with financial institutions.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules 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 rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost 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 wishing 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: 409.2557(3)(i), 409.25656(11), 409.25657(6), FS.

LAW IMPLEMENTED: 61.13016, 322.058, 409.25656, 409.25657, 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

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such

proceeding by contacting Bobby York at (850) 617-8037. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULE 12E-1.023, 12E-1.028 AND 12E-1.029

12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration.

(1) Introduction. The purpose of driver license suspension is to obtain compliance with a support order, subpoena, order to appear, order to show cause, order to appear for genetic testing, or similar order.

(2)(4) Definition. For purposes of this rule “delinquency” means the total amount of support that has come due and is unpaid pursuant to the payment schedule set forth in the support order.

(3)(2) Suspension Criteria.

(a) No change.

(b) The Department shall-initiate a proceeding to suspend the driver license and the registration of all motor vehicles solely owned by the obligor for non-payment of support in an obligor’s case if the criteria in subparagraph (3)(2)(a)1., and the following criteria are met, unless any of the factors listed in paragraph (3)(2)(c), are present:

1. and 2. No change.

(c) No change.

(4)(3) Notice to Obligor of Intent to Suspend Driver License; Notice to Suspend Motor Vehicle Registration.

(a) In accordance with Section 61.13016(1), F.S., the Department shall send to the obligor by

regular mail a Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s), Form CS-EF55, incorporated herein by reference, effective ~~xx/xx/09/19/2017~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08620), Notice shall be mailed to the obligor's address of record with the Department of Highway Safety and Motor Vehicles.

(b) In addition to the notice required by paragraph ~~(4)~~(3)(a), if the Department has information that using another address is more likely to result in actual notice to the obligor, the Department shall mail the notice to the obligor at that address.

(c) No change.

~~(5)~~(4) Termination of Driver License Suspension Process; Termination of Motor Vehicle Registration Suspension Process. After the Department has provided notice to the obligor of its intent to suspend the obligor's driver license and motor vehicle registration(s), but before the Department has notified the Department of Highway Safety and Motor Vehicles to suspend, the Department shall terminate a pending suspension action if the obligor satisfies any of the conditions in Section 61.13016(3), F.S. The Department shall also terminate a pending suspension action as follows:

(a) and (b) No change.

~~(6)~~(5) Written Agreements for Payment of Past-Due Support.

(a) No change.

(b) If the obligor defaults on a payment required by the written agreement, the Department shall, without further notice to the obligor, notify the Department of Highway Safety and Motor Vehicles to suspend the obligor's license and registration(s), as provided by the terms of the written agreement, unless one of the circumstances listed in paragraph ~~(5)~~(4)(a), exists.

~~(7)~~(6) Reinstatement of the Driver License; Reinstatement of Motor Vehicle Registration.

(a) The Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate an obligor's driver license and motor vehicle registration(s) in a case as follows:

1.(a) If the suspension action in a case is initiated due to non-payment of support, the Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate the obligor's driver license and motor vehicle registration(s) when:

- a1. The Department closes the case,
- b2. An income deduction payment is received,
- c3. The obligor pays the delinquency in full,
- d4. The obligor enters into a written agreement with the Department,
- e5. The obligor demonstrates that he or she receives reemployment assistance,
- f6. The obligor demonstrates that he or she is disabled and incapable of self-support,
- g7. The obligor receives Supplemental Security Income benefits,
- h8. The obligor receives benefits under the federal Social Security Disability Insurance program,
- i9. The obligor receives temporary cash assistance,
- j10. The obligor is making payments in accordance with a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code,
- k11. A court orders the reinstatement of the license and motor vehicle registration, or
- l12. The Department requests the suspension in error.

2.(b) If the suspension action in a case was initiated due to a failure to comply with a subpoena, order to appear, order to show cause, order to appear for genetic testing, or similar order, the Department shall notify the Department of Highway Safety and Motor Vehicles to reinstate the obligor's driver license and motor vehicle registration(s) when:

- a1. The obligor complies with the subpoena or order,
- b2. A court orders the reinstatement of the license and motor vehicle registration,
- c3. The Department requests the suspension in error, or
- d4. The Department closes the case.

(b) The Department will notify the Department of Highway Safety and Motor Vehicles to reinstate a driver license or motor vehicle registration(s) when, based on supporting documentation:

- 1. The obligor is unable to comply with a written agreement or pay the total delinquency;
- 2. The obligor is participating in a job training class;
- 3. The obligor shows evidence of employment;
- 4. The child(ren) are no longer in the obligee's household;
- 5. Child support payments are being made;
- 6. Earnings statements show deductions for child support;
- 7. The obligor has an existing support order the Department did not know about; or
- 8. The obligor documents a hardship claim.

(8)(7) Procedure for Reinstatement. When the Department notifies the Department of Highway Safety and Motor Vehicles to reinstate the driver license and motor vehicle registration, the Department shall also notify the obligor that the Department is no longer pursuing suspension action, and the obligor's driver license and motor vehicle registration(s) is eligible for reinstatement upon the obligor paying applicable fees owed to the Department of Highway Safety and Motor Vehicles. The Department uses Form CS-EF57, Driver License/Vehicle Registration Reinstatement Notice, to notify obligors their driver license and motor vehicle registration are eligible for reinstatement. Form CS-EF57, Driver License/Vehicle Registration

Reinstatement Notice, (Effective 09/19/2017)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08621>), is hereby incorporated by reference in this rule.

Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 61.13016, 322.058 FS. History—New 7-20-94, Formerly 10C-25.020, Amended 3-6-02, 9-19-17,_____.

Substantial rewording of Rule 12E-1.028 follows. See Florida Administrative Code for present text.

12E-1.028 Garnishment by Levy.

(1) Introduction. Section 409.25656, F.S., authorizes the Department to levy against the personal property of obligors who owe past-due support.

(2) Definitions. For purposes of this rule:

(a) “Account” includes demand deposits, time deposits, checking or negotiable withdrawal orders, money market funds, mutual funds and any other intangible property subject to garnishment under Florida law.

(b) “Current earnings” means earnings received by an obligor from any source:

1. Within 30-days preceding the date a Notice to Freeze is served on the custodian; and,
2. At any time during the period when a Notice to Freeze is in effect.

(c) “Custodian” means a person other than the obligor, including a business entity, who has control or possession of any personal property owned by, or owed to, an obligor.

(d) “Freeze” means a hold placed by a custodian on an obligor’s personal property pursuant to a Notice to Freeze that prevents transfer or other disposition of the property from the time the notice is served on the custodian until the Notice to Freeze is released by the Department.

(e) “Levy action” means the garnishment procedure authorized by Section 409.25656, F.S., beginning with a Notice to Freeze issued by the Department, and ending with termination of the Notice to Freeze or the Department’s allocation of property received from the custodian when the Department issues a Notice of Levy.

(f) “Personal property” includes assets, credits, wages or other personal property owned by an obligor, or debts owed to an obligor, which are in the possession or control of a custodian.

(g) “Thrift Savings Plan” or “TSP” means a retirement savings and investment plan for Federal employees and military service members established by the Federal Employees' Retirement System Act of 1986.

(3) Case Selection.

(a) The Department initiates a levy action when:

1. The amount of past-due or overdue support is greater than \$600 or greater than four times the total monthly support obligation, which includes current support and any payment on arrears;

2. Less than 75% of the total monthly support obligation was paid in the three-month period immediately preceding the Notice to Freeze;

3. The past-due or overdue support is owed under a Florida support order, or a support order issued by another state or foreign country and registered for enforcement in Florida; and

4. The support order is at least six months old.

(b) The Department does not initiate a levy action when:

1. The obligor receives temporary cash assistance, as defined by Section 414.0252(12), F.S.;

2. The obligor receives Federal Supplemental Security Income (SSI) benefits;

3. The obligor has filed for bankruptcy under Chapter 7, 11, 12 or 13 of the U.S. Bankruptcy Code;

4. Support payments have been paid by income withholding or reemployment assistance benefits (unemployment) within the past 31 days;

5. There is a pending levy action at the same financial institution;

6. A levy payment of more than \$100 has been received in the past six months; or

7. The obligor is in compliance with a written agreement entered into under Rule 12E-1.027,

F.A.C.

(4) Notice to Freeze.

(a) After considering the factors and conditions in subsection (3), the Department sends a Notice to Freeze (CS-EF121) to the custodian of the obligor's personal property by certified mail, return receipt requested. The Notice to Freeze (CS-EF121) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the account is a Thrift Savings Plan, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) and Thrift Savings Plan Cover Sheet (CS-EF287). The Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). The Thrift Savings Plan Cover Sheet (CS-EF287) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) Upon receiving the Notice to Freeze, the custodian may not transfer or dispose of the obligor's personal property, up to the amount of past-due or overdue support stated in the notice, until the freeze is terminated.

(c) If the obligor contests the levy by requesting an administrative hearing in writing, or by filing a petition in circuit court within 21 days after receipt of the notice, the Department shall

notify the custodian. The freeze remains in effect until final disposition and the custodian may not transfer or dispose of the property until further notice from the Department.

(d) When the obligor does not contest the levy, the freeze terminates at the earliest of the following:

1. 60 days after the custodian's receipt of the Notice to Freeze;
2. When the Department consents to a transfer or disposition of the property; or
3. When the custodian receives a Notice of Levy from the Department.

(5) Custodian's Response to Notice.

(a) The custodian must contact the Department within five days after receipt of the Notice to Freeze or Thrift Savings Plan Income Withholding Order For State Agencies and inform the Department of personal property in the custodian's possession or control, including the type of property, its value or approximate value, and its location. If the custodian does not contact the Department, the Department mails the custodian a Notice to Freeze Second Request for Information (CS-EF280). The Notice to Freeze Second Request for Information (CS-EF280) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(6) Notice of Intent to Levy.

(a) The Department sends a Notice of Intent to Levy (CS-EF122) by certified mail, return receipt requested to the obligor providing notice of its intent to levy on the obligor's personal property. The Notice of Intent to Levy (CS-EF122) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) The Department may serve the obligor in person with a Notice of Intent to Levy. When the Department serves the notice in person, the Department completes the Affidavit of Service

by Hand Delivery (CS-EF128), which constitutes proof of receipt of notice by the obligor. The Affidavit of Service by Hand Delivery (CS-EF128) is incorporated herein by reference, effective xx/xx, (<http://www.flrules.org/Gateway/reference.asp?No=Ref->_____).

(7) Right to Hearing.

(a) The obligor and any joint owner may contest the intended levy within 21 days of receipt of the notice by requesting an administrative hearing in writing, or by filing a petition in circuit court.

(b) The obligor and any joint owner may request an informal conference with the Department to resolve disputed matters concerning the levy. Rights are not adjudicated at an informal conference and the right to contest the intended levy by requesting a formal or informal hearing is not affected by requesting or participating in an informal conference. A request for informal conference does not extend the 21 days allowed for contesting the intended levy. Mediation pursuant to Section 120.573, F.S., is not available as an alternative remedy.

(c) If the obligor requests an administrative hearing in writing, or files a petition in circuit court within 21 days after receipt of the notice, the Department sends the custodian an Extension of Freeze (CS-EF125) to extend the freeze until the contest is resolved. The Extension of Freeze (CS-EF125) is incorporated herein by reference, effective xx/xx, (<http://www.flrules.org/Gateway/reference.asp?No=Ref->_____). If the levy action is for a Thrift Savings Plan account, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to indicate a dispute is pending.

(d) The Department may not proceed in timely, contested levy actions involving amounts less than \$50.00. The Department sends a Release of Freeze/Levy (CS-EF129) by regular mail to notify the obligor the Department is withdrawing the levy action and releasing the freeze. The

Department issues a release to the financial institution or a refund to the parent. The Release of Freeze/Levy (CS-EF129) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(8) Release of Freeze.

(a) In the following circumstances, the Department releases a Notice to Freeze freeze, in full or in part, as appropriate:

1. All or part of the personal property belongs exclusively to a joint owner;
2. The Notice to Freeze was issued in error or the amount of past-due or overdue support is less than the amount stated in the Notice to Freeze;
3. All or part of the personal property constitutes current earnings exempt from levy in accordance with subsection (12) of this rule;
4. A writ of attachment, writ of garnishment, or writ of execution involving the same personal property is in effect when the Notice to Freeze becomes effective;
5. The obligor has filed bankruptcy under Chapter 7, 11, 12 or 13 of the U.S. Bankruptcy Code;
6. There is an interest in the personal property that is superior to the Department's interest; or
7. There is a final order that requires the Department to release the Notice to Freeze.

(b) If a levy on an account or securities is not appropriate, the Department sends the custodian a Full/Partial Release of Freeze (CS-EF124). The Full/Partial Release of Freeze (CS-EF124) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the levy action is for a Thrift Savings Plan account, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to vacate the action.

(c) If a partial levy is appropriate, the Department sends the custodian a Notice of Special Account(s) Release (CS-EF132). The Notice of Special Account(s) Release (CS-EF132) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). If the levy action is for a Thrift Savings Plan account,, the Department sends the custodian a Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1) to modify the action.

(9) Consent to Levy.

(a) In accordance with Section 409.25656(7)(d), F.S., if an obligor who receives a Notice of Intent to Levy consents to the levy in writing, the Department shall levy within the time permitted by paragraph (10)(a) of this rule.

(b) To consent to levy, the obligor or joint owner must complete a Consent to Levy (CS-EF130). The Consent to Levy (CS-EF130) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) If the obligor or a joint owner previously filed an action contesting the intended levy, the action to contest must be withdrawn or otherwise disposed of before the Department accepts the Consent to Levy.

(d) Upon receiving a signed and approved Consent to Levy, the Department shall levy on the property.

(10) Notice of Levy.

(a) Unless the obligor and each joint owner, if any, consents to a levy as provided in subsection (9), the Department may send a Notice of Levy (CS-EF123) to the custodian after the latest of the following time periods:

1. Thirty days after the date the custodian receives the Notice to Freeze;

2. Thirty days after the earlier of the date the Department mails or hand delivers the Notice of Intent to Levy to the obligor in accordance with subsection (7); or

3. If the intended levy is contested in accordance with Section 409.25656(8) and (9), F.S., the date of a final order authorizing the Department to proceed.

(b) If the custodian is holding securities, the Department sends the obligor a Notice of Levy on Securities (CS-EF131) by regular mail. The notice informs the obligor of a seven-day period during which the obligor may instruct the financial institution which securities to sell. The Notice of Levy on Securities (CS-EF131) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(b) The Department sends the custodian a Notice of Levy (CS-EF123) by certified mail, return receipt requested. The Notice of Levy (CS-EF123) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) The custodian is required to transfer the obligor's personal property to the Department, or pay the Department the amount owed to the obligor, up to the amount of past-due or overdue support stated in the notice, and provide with transmittal of any personal property or payment, the obligor's name, social security number and the control number referenced in the Notice of Levy.

(d) If the custodian does not pay the Department the amount due within 20 days after receipt of the Notice of Levy (CS-EF123), or within 60 days after receipt of the Thrift Savings Plan Income Withholding Order For State Agencies (TSP-CS-1), the Department mails the custodian a Request for Compliance with Notice of Levy (CS-EF146). The Request for Compliance with Notice of Levy (CS-EF146) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(11) Limits on Levying Against Current Earnings.

(a) If the Department determines the freeze on an obligor's account in a financial institution includes the obligor's current earnings as defined in paragraph (2)(c), the Department may not levy from the current earnings an amount that is greater than the limits on garnishment for child support provided by the Consumer Credit Protection Act (CCPA), 15 U.S.C. 1673(b).

(b) Funds in an account that are not current earnings are not subject to the limits in paragraph (11)(a).

(c) An obligor who claims the Department has frozen exempt earnings must provide the Department with the following proof concerning the current earnings and the account:

1. The pay date or dates of the current earnings received by the obligor;
2. The gross amount of the current earnings;
3. The amount of mandatory deductions from current earnings for state, federal and local taxes; Social Security taxes; and Medicare taxes;
4. The net amount of the current earnings;
5. The pay interval for the current earnings, such as weekly, bi-weekly or monthly;
6. The amount of current earnings deposited in the account and the deposit date or dates; and
7. The dates and amounts of all debits and withdrawals from the account, from the first date of deposit of current earnings until the date of the freeze.

(d) Upon receipt of the proof required by paragraph (11)(d), the Department shall determine if the amount that has been frozen includes exempt earnings. Upon determining that exempt earnings have been frozen, the Department shall notify the financial institution to release the exempt portion of current earnings from the Notice to Freeze.

(12) Levy Actions in Two or More Cases.

(a) If an obligor has two or more cases that meet the criteria in subsection (3), the

Department includes all of the cases in a single levy action. The past-due or overdue support amount owed in each case is added together and the total amount owed for all cases appears on notices issued in accordance with this rule.

(b) Upon receipt from the custodian of proceeds from the obligor's personal property, the Department allocates the proceeds among the obligor's cases *pro rata*, in the same proportion as the total amount of past-due or overdue support owed in each case as of the date the Notice of Levy was issued.

(13) Levy Actions Against Jointly Owned Property.

(a) When a levy action concerns jointly owned property, the Department provides the same notice and opportunity for a hearing to a joint owner as the Department provides to the obligor.

1. The Notice of Intent to Levy informs a joint owner that the joint owner has the same right to contest the levy as the obligor.

2. The joint owner may contest the levy action in the same manner as the obligor, as provided by Section 409.25656(8), F.S., within 21 days after receipt of the Notice of Intent to Levy.

(b) If the Department is informed that the joint owner has not received the Notice of Intent to Levy provided to the obligor, the Department shall serve the joint owner in person, or send the individual a Notice to Joint Owner Intent to Levy (CS-EF127), and a copy of the Notice of Intent to Levy previously served on the obligor by certified mail, return receipt requested. The joint owner may contest the levy within 21 days after the date of receipt of the Notice to Joint Owner Intent to Levy. The Notice to Joint Owner Intent to Levy (CS-EF127) is incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) The Department may not levy upon the portion of the obligor's jointly owned personal property that the Department determines belongs exclusively to a joint owner. Upon determining

that a portion of the personal property belongs exclusively to the joint owner, the Department shall release that portion of the property from the Notice to Freeze.

1. The obligor and joint owner have the burden of proving that property subject to a Notice to Freeze belongs exclusively to the joint owner and must provide proof to the Department, which may include the following:

- a. Documentation of deposits made by the joint owner;
- b. Documentation that deposits were exclusively from the joint owner's funds;
- c. Account statements that correspond to the time period of the joint owner's deposits; or
- d. Any other documentation that proves the personal property belongs exclusively to the joint owner.

2. If the obligor and joint owner do not provide proof in accordance with subparagraph 1., the Department shall deny the claim.

(d) An agreement between the Department and the obligor and joint owner to partially release a Notice to Freeze on jointly owned property must be in writing and fully executed by all parties to the agreement.

Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS.

History—New 4-3-02, Amended_____.

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department shall send a Financial Institution Data Match Election Form (Form CS-EF133) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06583), incorporated herein by reference, effective xx/xx4/5/16, for the operation of the data match system described

in Section 409.25657(2), F.S., to each financial institution doing business in the state meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., and which has not elected to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c), below.

(b) The financial institution's electronic files containing data match records shall be prepared according to the specifications prescribed by the Federal Office of Child Support Enforcement's Multistate Financial Institution Data Match Specifications Handbook, Version 2.0, ~~edition~~-dated March 27, 2017 ~~August 3, 2010~~, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06584>), incorporated herein by reference, effective ~~xx/xx/16~~ 4/5/16.

(c) The Department has designated the Federal Office of Child Support Enforcement as its agent authorized to enter into operational agreements for data matching, on behalf of the Department, with financial institutions doing business in two or more states electing to participate in the Federal Office of Child Support Enforcement's national data match process. The authorization only extends to agreements entered into with financial institutions doing business in this state and excludes the authority to negotiate fees to be paid to financial institutions for the costs of participating in the data match.

(2) Selecting Cases for Data Matching. The department shall include the following cases in the data match system provided by Section 409.25657(2), F.S.:

(a) Temporary cash assistance cases in which the amount of past due support is equal to or greater than \$150;

(b) Non-temporary cash assistance cases in which the amount of past due support is equal to or greater than \$500.

(3) Fees for Conducting Data Matches. The Department shall pay quarterly fees to financial

institutions doing business in the state that submit an invoice to the Department for payment of the costs incurred for conducting the data match during a quarter, as follows:

(a) To financial institutions that sign and return the Financial Institution Data Match Election Form specified in paragraph (a) of subsection (1) of this rule to the Department:

1. Not more than \$250 per quarter if the financial institution performs the data match provided by Section 409.25657(2)(a), F.S.; or

2. Not more than \$50 per quarter if the financial institution selects the option provided by Section 409.25657(2)(b), F.S., to have the department match each individual who maintains an account at the financial institution.

(b) To financial institutions electing to participate in the Federal Office of Child Support Enforcement's national data match process specified in paragraph (c) of subsection (1) of this rule, not more than \$100 per quarter.

(c) The department shall not pay quarterly fees to financial institutions not doing business in this state.

Rulemaking Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS.

History—New 1-23-03, Amended 4-5-16, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

(To be added if the Governor and Cabinet approve publication of these rules.)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 29,
2019



Child Support Program

Notice of Intent to Suspend Driver License and
Motor Vehicle Registration(s) for <<Option 1>>

<<NCPName>>
<<NCPAddress>>

IMPORTANT

You must act within 20 days or your
driver license will be suspended.

<<Date>>

Child Support Case Number: <<CaseNumber>>
<<Option 2>>

The Child Support Program is going to ask the Department of Highway Safety and Motor
Vehicles to suspend your driver license and the registration of all motor vehicles you own
because <<Option 3>>

WHAT YOU NEED TO DO

You have 20 days from the date of this notice to take action or your license will be
suspended.

<<Option 4>>

We want to work with you to avoid license suspension. See additional information
on these options on the next page.

<<Option 5>>

If you have
questions or
need help:

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

<<Option 6>>

<<Option 7>>

To contest you must:

- File a petition with the circuit court.
- Send a copy of the petition to:

Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location.

- If you have questions about how to file a petition, contact the Clerk of Court.
- If you file a petition, the Program will stop this action until the court rules on your petition.

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Option 1 [Select A or B]

- A. Nonpayment of Support
- B. Failure to Submit to Genetic Testing

Option 2

- A. Court Case Number: <<CtCaseNum>>
- B. Depository Number: <<DepNum>>

Option 3 [Select A or B]

A. Compliance [Nonpayment of support]

you are \$<<delinquency>> behind in your support payments as of the date of this notice. Your support order requires you to pay \$<<total periodic payment due>> <<payment frequency>>.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

you have not complied with the Order to Appear for Genetic Testing that you were served with on <<insert date of service of process of the order>>.

Option 4 [Select A or B]

A. Compliance [Nonpayment of support]

1. Pay the amount above and stay current with your payments.
2. If you cannot pay the amount above, contact us to work out a payment plan or provide documentation showing you are unable to pay
 - a. We will consider your current situation and ability to pay.
 - b. If you are currently unemployed and provide proof that you are actively seeking employment, the first payment due under a payment plan may be delayed up to 60 days.
3. Contest this action by filing a petition in circuit court.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

1. Go to a local Child Support office to provide a genetic sample.

<<LocalServiceSiteAddr>>

2. Contest this action by filing a petition in circuit court.

Option 5 [Select A or B]

A. Compliance [Nonpayment of support]

Legal Authority: Sections 61.13016 and 322.058, Florida Statutes.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

Legal Authority: Sections 61.13016, 322.058, and 409.256(7), Florida Statutes.

Option 6 [Select A or B]

A. Compliance [Nonpayment of support]

Enter into a payment plan

Go to a Child Support office to work out a payment plan. If you enter into a payment plan and continue to pay as agreed, we will not suspend your driver license or registration(s).

Provide documents showing you are unable to pay

If you receive any of the following benefits, you need to provide documents to us:

- Reemployment assistance or unemployment compensation;
- Supplemental Security Income (SSI) benefits;
- Social Security Disability Income (SSDI) benefits; or
- Temporary cash assistance.

Documents are also needed if you are:

- Disabled unable to support yourself; or
- Making payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code.

<<ProvideDocumentsOption>>

B. Paternity establishment [Failure to submit to DNA testing as ordered]

If B leave blank.

Option 7 [Select A or B]

A. Compliance [Nonpayment of support]

Contest this action

You can contest this action if:

- You are not the person who owes support.
- You are not late in your payments.
- You have no ability to make payments.

Please contact us if any of these apply to you.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

Contest this action

You can contest this action if:

- You have already provided a genetic sample.
- You are not the person who is ordered to submit to genetic testing.

Please contact us if any of these apply to you.



Child Support Program

CS-EF121
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice to Freeze

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

Past-due child support is owed. The person named above owes \$<<past due amount>> in past-due support as of <<date>>, that the Department is trying to collect.

WHAT YOU NEED TO DO

1. **You must withhold.** You may not transfer or release any property in your possession, up to the amount owed, that belongs to the person who owes support. This includes wages or other payments you may owe them. You may not pay the money or give the property to anyone until the Department tells you to in writing.
2. **You must contact the Department.** Within five (5) days after receipt, you must complete and return this form (keep a copy for yourself). Tell us:

- Of any wages, income, or other personal property owned by or owed to this person, that you have in your control; and
- The amount, value, and location of any wages, income, or property. Please complete the field below with the freeze amount and date of freeze.

Amount Frozen: \$ _____

Date of freeze (MM/DD/YYYY): _____

☐ Check this box if the person named above does not have any open accounts at your financial institution.

3. Return this form to the address below:

<<Central Intercept Address>>

**If you have
questions or
need help:**

Call: <<CountyPhoneNumber>>

Chat with us or learn more at: floridarevenue.com/childsupport

Access your case online: childsupport.floridarevenue.com

Find an office near you: floridarevenue.com/childsupport/contact

This notice stays in effect. This notice stays in effect until:

- The Department tells you in writing the notice is no longer in effect; or
- 60 days after the date you receive this notice.

If the notice is contested. If the person who owes child support contests the notice, the Department will tell you. In that case, you must withhold the person's property beyond 60 days.

Income or property you get later. If you get income or property that belongs to the person within the next 60 days, or owe them more money during that time, you must withhold it from them and tell the Department.

Your protection and how the Department can enforce. The law protects you if you follow this notice. If you do not follow this notice, The Department is authorized to bring an action in circuit court to enforce compliance with the notice.

Legal authority. This notice and the Department's actions are authorized by section 409.25656, Florida Statutes.

If you have questions, please contact <<LevyPhoneNumber>>.

Signed,

<<ComplianceProcessManager>>

Executive Director's Designee

Issued on: <<Date>>

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

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Notice of Right to Garnish Federal Benefits

The attached garnishment order was issued by Florida Department of Revenue, Child Support Program, pursuant to authority to attach or seize assets of parents owing child support in financial institutions in the State of Florida and any other state or Territory, 42 U.S.C. § 666.

Accordingly, the garnishee is hereby notified that the procedures established under 31 CFR Part 212 for identifying and protecting Federal benefits deposited to accounts at financial institutions do not apply to this garnishment order. The garnishee should comply with the terms of this order, including instructions for withholding and retaining any funds deposited to any account(s) covered by this order, pending further order of Florida Department of Revenue, Child Support Program.



Child Support Program

CS-EF122
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Intent to Levy

<<NCPName>>
<<Street Address line 1>>
<<Street Address line 2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Child Support Case Number(s): <<CaseNumber>>
Activity Number: <<Activity #>>

1. **Past-due support owed.** According to our records, as of <<Date>>, you owe \$<<past due amount>> in past-due support.
2. **Property and income subject to taking.** To collect what you owe, the Department plans to take all or part of any personal property or other income, including wages, that <<Financial Institution BP Name>> owes you, or has in its possession.
3. **If you pay what you owe.** If you pay the past-due support within 21 days after you get this notice, this action will end. If you do nothing, the action will continue.
4. **Your right to contest.** You have a right to contest. To contest, you may either ask for an administrative hearing or file a petition in circuit court:
 - To ask for a hearing, follow the steps on page 3, Notice of Rights. If you want an administrative hearing, you must file a request with the Department's Deputy Agency Clerk within 21 days after you get this notice to the following address:

Florida Department of Revenue
Child Support Program
<<Central Intercept PO Legal>>

You may not request an administrative hearing and a hearing in circuit court. If you contest within the time allowed, we will not take the funds until there is a hearing and decision.

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5. Contesting in circuit court. If you contest in circuit court:

- You must file the petition with the clerk of court within 21 days after you get this notice.

AND

- You must mail a copy of the petition to the address below:

Florida Department of Revenue
Child Support Program
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

6. **Withholding limits.** Federal law, 15 U.S. Code 1673(b), limits how much we can take from an employee's earnings. The limit applies to take home pay. Take home pay is the income left after deductions such as state, federal, and local taxes. The limit is 50 percent of take home pay for child support and alimony, which is increased by:

- 10 percent if you do not support a second family; and
- 5 percent if past-due support has been owed for more than 12 weeks.

7. **If you are a joint owner who does not owe support.** If you claim all or part of the money in a joint bank account or other property subject to this action is yours, and you provide sufficient proof to substantiate this claim, we will release your portion of the frozen account(s). The hearing rights apply to you.

8. <<Option 1>>

9. **Final action.** This notice will become final agency action 21 days after you receive it. If that happens, you may appeal by following the steps on page 3, Notice of Rights.

10. **Questions.** If you have questions or would like to settle this at an informal conference, contact <<LevyPhoneNumber>> or visit a Child Support office nearest you.

11. Legal authority. This action is authorized by section 409.25656, Florida Statutes.

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NOTICE OF RIGHTS

1. You have a right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a Petition for Administrative Hearing within 21 days from the date of receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Florida Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
<<Central Intercept PO Legal>>

2. If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days of the date of final agency action.
3. If you disagree about issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at flrules.org. At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.
4. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at flrules.org.
5. Mediation under section 120.573, Florida Statutes, is not available.

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OUTBOUND FORMS PROCESSING RULES

Option 1:

A: Insert when the activity reason equal, Bank Levy

Levy on securities. The Department will notify you if we levy on securities that you own. If that happens, you will have 7 days to give instructions to the person who holds your securities. You will be able to tell them which securities to sell if they are worth more than you owe.

B: Insert when the activity reason equal, Bank Levy

If you receive Supplemental Security Income (SSI). If you send the Department proof that money in your account is from SSI, we will release the SSI payments to you.



Child Support Program

CS-EF123
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Levy

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

On <<Date of EF122>>, the Department notified the person named above of our intent to collect up to \$<<Past Due Amount on CS-EF122>> in past-due support they owe by taking personal property, including wages, that belongs to them and may be in your possession.

The person has not paid the past-due support owed. The person has not contested the action, did not contest timely, or was unsuccessful in contesting this action.

WHAT YOU NEED TO DO

1. You are now required by Florida law to turn over the person's personal property in your possession, up to the amount of \$<<Levy Amount>>. <<Option 1>> Personal property includes financial assets, bank account balances, fair market value of securities, wages, and other forms of income, settlement proceeds, cash, credits, bonuses, severance pay and any other form of personal property subject to legal process.
2. Return this form to the address below:

<<Central Intercept Address>>
3. Make checks payable to the Child Support Program. Write the name of the person on the check and the activity number shown at the upper right.

This notice and the Department's actions are authorized by section 409.25656, Florida Statutes. Under Florida law, you are expressly discharged from any obligation or liability to the person who owes support with respect to any property of theirs affected by your compliance with this notice. The Department is authorized to file a civil action in circuit court to enforce compliance with this notice.

If you have
questions or
need help:

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

Upon executing this levy, the freeze is released in full from the remaining assets owned by the obligor which are in your possession or control. This notice serves as the Department's consent to transfer or dispose of such assets. For questions regarding this matter, please contact the Department at the telephone number below.

If you have questions, please contact <<LevyPhoneNumber>>.

Signed,

<<Compliance Process Manager>>
Executive Director's Designee
Issued on: <<Date>>

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

Notice of Right to Garnish Federal Benefits

The attached garnishment order was issued by Florida Department of Revenue, Child Support Program, pursuant to authority to attach or seize assets of parents owing child support in financial institutions in the State of Florida and any other state or Territory, 42 U.S.C. § 666.

Accordingly, the garnishee is hereby notified that the procedures established under 31 CFR Part 212 for identifying and protecting Federal benefits deposited to accounts at financial institutions do not apply to this garnishment order. The garnishee should comply with the terms of this order, including instructions for withholding and retaining any funds deposited to any account(s) covered by this order, pending further order of Florida Department of Revenue, Child Support Program.

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FORM PROCESSING RULES

Option 1: When activity reason equals 'Securities' insert:

Unless otherwise instructed by the account owner, please liquidate the frozen securities in the order of greater value to lesser value in an amount sufficient to cover the obligation and transfer the resulting liquid assets.



Child Support Program

CS-EF124
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

<<Option 1>> Release of Freeze

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

This notice concerns the above-referenced person's accounts. This release applies only to the <<Date CS-EF121 generated>>, Notice to Freeze with the activity number that appears above. The release does not affect any other Notice to Freeze we may have sent you.

[] **This is a Full Release.** The release applies to the total past-due support amount that appears in the Notice of Freeze. You are hereby released from any further duty imposed on you by law to freeze this person's assets as directed by the Notice of Freeze.

[] **This is a Partial Release.** You are hereby authorized to release \$<<Partial Release Amount>> to the obligor or joint owner of the property or account. The Notice of Freeze remains in effect as to any additional deposits made to the account.

This notice and action are authorized by section 409.25656, Florida Statutes.

Thank you for your cooperation in this matter. If you have questions, please call <<LevyPhoneNumber>>.

Signed,
<<Compliance Process Manager>>
Executive Director's Designee
Issued on: <<Date>>

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

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FORM PROCESSING RULES

Option 1: Make this an auto-populated field based on a status

- A.** Full
- B.** Partial



Child Support Program

CS-EF125
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Extension of Freeze

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Name: <<NCPName>>
Social Security Number: <<NCP SSN >>
Activity Number: <<ZBL activity #>>

The person identified above has filed a petition in circuit court or under Chapter 120, Florida Statutes, contesting the Department's Notice of Intent to Levy for past-due support. Because the matter is being disputed, you are hereby notified that the Department is extending our <<Date on CS-EF121>>, Notice of Freeze for \$<<Past-due Amount on EF121>> in past-due support.

You must continue to freeze this person's assets/accounts. You may not transfer, dispose of or return any account balances, credits, debts, or other personal property owned, controlled by, or owed to this person, which are in your possession or control, up to the amount stated in the Notice of Freeze. This extension remains in effect until the dispute is resolved, the Department issues a levy notice, or issues a release.

The Department is authorized to bring an action in circuit court for an order to enforce compliance with this notice.

This notice and action are authorized by section 409.25656, Florida Statutes.

Thank you for your cooperation in this matter. If you have questions, please call <<LevyPhoneNumber>>.

Signed,
<<Compliance Process Manager>>
Executive Director's Designee
Issued on: <<Date>>

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

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Child Support Program

CS-EF127
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice to Joint Owner Intent to Levy

<<Joint Owner Information>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Parent Who Owes Support: <<NCPName>>
Activity Number: <<ZBL activity #>>
Child Support Case Number: <<CaseNumber>>

The Department believes you may own property jointly with the person named above and intends to levy on the person's property to collect past-due support, including any joint accounts. A copy of the Notice of Intent to Levy the Department sent them is enclosed with this notice.

If you claim that you have an equal right to all of the money in the joint account(s), the hearing rights described in the enclosed Notice of Intent to Levy apply to you. You may request either an administrative hearing or a hearing in circuit court, but not both.

This notice and action are authorized by section 409.25656, Florida Statutes.

If you believe this notice was issued in error or have questions, please call <<LevyPhoneNumber>>.

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Child Support Program

CS-EF129
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Release of Freeze/Levy

Recipient Name
Recipient Address
City, State, Zip

Child Support Case Number: Enter CSP Case Number(s)

Activity Number: Enter Activity Number(s)

On Enter Date, the Florida Department of Revenue Child Support Program sent you a notice to tell you the Child Support Program would take money from your financial account to pay past-due child support you owe.

The Department is withdrawing the action and will not take the money from your financial account. If you filed a petition for administrative hearing, no further action will be taken on your petition. Any past-due support on your case(s) is still owed.

If you have any questions about this notice, please call 850-717-7191.

Enter Compliance Process Manager's Name
Authorized Representative

Enter Today's Date
Date

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



Child Support Program

CS-EF130
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Consent to Levy

<<Date>>

Activity Number: <<ZBL activity #>>

I, <<NCPName>>, received a Notice of Intent to Levy from the Florida Department of Revenue concerning my account(s) at <<Financial Institution Linked to Activity>>.

I authorize the Department to take \$<<Consent Amount>> from my account(s) for payment of past-due support. I understand that if any past-due support remains after this payment, I still owe the remaining balance.

I understand that if I filed a petition for administrative hearing, no further action will be taken on my petition.

Signed _____

Date: <<Date>>

Consent to Levy by Joint Owner

(To be completed by joint owner only if account(s) are jointly owned)

I, <<Joint Owner>>, received a Notice of Intent to Levy from the Florida Department of Revenue concerning my account(s) at <<Financial Institution Linked to Activity>>.

I authorize the Department to take \$<<Consent Amount>> from my account(s) for payment of past-due support owed by <<NCPName>>.

I understand that if I filed a petition for administrative hearing, no further action will be taken on my petition.

Signed _____

Date: <<Date>>

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Child Support Program

CS-EF131
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Levy on Securities

<<NCPName>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>
Activity Number: <<ZBL activity #>>
Child Support Case Number: <<CaseNumber>>

On <<Date EF122 generated>>, the Department notified you of its intent to collect up to \$<<Past due amount listed on EF122>> in past-due support you owe by taking personal property, including wages, that belongs to you and may be in the possession of <<Financial Institution Linked to Activity>>.

If the financial institution is holding securities you own, it is required to sell the securities and send a cash payment to the Department to be applied to the past-due support you owe. The financial institution is authorized to deduct fees and commissions that are charged in the normal course of business.

WHAT YOU NEED TO DO

1. Instruct the financial institution as to which securities you want sold.

If the value of the securities held by the financial institution is greater than the amount you owe, you may instruct the financial institution as to which securities you want sold within seven (7) days after receiving this notice.

If you do not provide timely instructions, the financial institution is required to sell as many of your securities as needed to satisfy the full amount of your past-due support obligation, plus fees and commissions, beginning with the securities purchased most recently.

2. Call <<LevyPhoneNumber>> if you have questions about this notice.

This notice and the Department's actions are authorized by section 409.25656, Florida Statutes.

If you have
questions or
need help:

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



Child Support Program

CS-EF132
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Notice of Special Account(s) Release

<<Financial Institution BP Name>>

<<Address_Line_1>>

<<Address_Line_2>>

<<City>> <<State>> <<Zipcode>>

<<Date>>

Name: <<NCPName>>

SSN: <<NCP SSN >>

Address: <<Account Holder Address line 1>>

<<Account Holder Address line 2>>

<<City>> <<State>> <<Zipcode>>

Activity Number: <<ZBL activity #>>

This special release applies to the following account(s) only:

Account Number	Full Release	Partial Release	Amount To Hold
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	
	☐	☐	

Any other accounts belonging to the referenced account holder (and not specified above) must remain frozen for the full amount of <<Past due amount on EF121>> as stated in the Department's Notice to Freeze dated <<Date of EF121>>.

If you have any questions, please call <<LevyPhoneNumber>>.

Signed,
<<Compliance Process Manager>>
Executive Director's Designee
Issued on: <<Date>>

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



Child Support Program

CS-EF280
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

**Notice to Freeze
Second Request for Information**

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>

According to our records you have not responded to the attached Notice to Freeze as required by section 409.25656(2), Florida Statutes.

The Notice to Freeze informs you of the requirement to tell the Department:

- Of any wages, income, or other personal property owned by or owed to this person, that you have in your control; and
- The amount, value, and location of any wages, income, or property.

Please complete the fields below with the freeze amount and date of freeze.

Amount Frozen: \$ _____

Date of freeze (MM/DD/YYYY): _____

☐ Check this box if the person does not have any open accounts at your financial institution.

Please provide this information by calling the number below or writing it on the Notice to Freeze form and mailing to:

<<Central Intercept Address>>

Your prompt cooperation is appreciated. The Department is authorized to enforce the requirement in court.

If you have questions, please call <<LevyPhoneNumber>>.

Signed,
<<Compliance Process Manager>>
Executive Director's Designee
<<Date>>

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



Child Support Program

CS-EF287
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

Thrift Savings Plan Cover Sheet

<<Financial Institution BP Name>>
<<Address_Line_1>>
<<Address_Line_2>>
<<City>> <<State>> <<Zipcode>>

<<Date>>

If you have questions, please call <<LevyPhoneNumber>>.

Enclosure(s):

<<Insert title of the enclosed documents>>

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

T



THRIFT SAVINGS PLAN

INCOME WITHHOLDING ORDER FOR STATE AGENCIES

TSP-CS-1
Rule 12E-1.028
Florida Administrative Code
Effective xx/xx

State agencies should use this form for garnishments related to participants' child support obligations. To be honored by the TSP, a legal process must meet the requirements of 5 U.S.C. § 8437(e)(3) and 5 C.F.R. part 1653, subpart B. **Use of this form is strongly encouraged but not mandatory. No other state agency documents are required.**

I. Type of Order: ☐ Freeze Only ☐ Pay ☐ Modify ☐ Vacate ☐ Dispute Pending

INFORMATION ABOUT THE TSP PARTICIPANT WHOSE ACCOUNT IS TO BE GARNISHED

1. Participant's Name _____
2. _____
Participant's TSP Account Number or Social Security Number
3. _____
Participant's Street Address City State ZIP Code

II. INFORMATION ABOUT THE STATE CHILD SUPPORT ENFORCEMENT AGENCY (CSEA)

4. Florida Department of Revenue, Child Support Program
State Child Support Enforcement Agency
5. P. O. Box 5556 Tallahassee FL 32314-5556
CSE Address for Decision Letter City State ZIP Code
6. _____
Make check payable to (if different from Item 4 above)
7. _____
CSE Address for Payment (if different from Item 5 above) City State ZIP Code
8. (850) 717 - 7191 9. _____
CSEA Phone Number CSEA Case Reference Number or Order Identifier
10. ☐ Check if requesting current vested account balance

III. ARREARAGE OWED FOR CHILD SUPPORT AND AMOUNT(S) TO BE PAID

Enter the total arrearage owed for child support in Item 11. In Item 12, check the box next to each TSP account being garnished and enter the amount to be paid from each account. See form instructions for additional information.

11. Total Arrearage Owed for Child Support \$ N/A
12. Check all the applicable TSP accounts and enter the appropriate amount for each. (The total cannot exceed the amount in Item 11.)
- | | Total amount from all accounts in Item 12. |
|---|--|
| ☐ Civilian Account | \$ 0.00 |
| ☐ Uniformed Services Account | \$ 0.00 |
| ☐ Beneficiary Participant Account - Civilian | \$ 0.00 |
| ☐ Beneficiary Participant Account - Uniformed Services | \$ 0.00 |

IV. SIGNATURE

WHEREAS the participant identified in Section I of this document was required to pay child support;

AND WHEREAS the participant has failed to meet this obligation and is currently in arrears;

IT IS THEREFORE ORDERED by the Child Support Enforcement Agency (identified in Section II) that the Thrift Savings Plan (TSP) comply with the listed amount(s) from the TSP account(s) identified in Section III, Item 12 and described in Section I above.

13. _____
Printed Name of Authorized Representative
14. _____ 15. _____
Signature of Authorized Representative Date Signed (mm/dd/yyyy)

Or Certification by CSEA (including date certified):



0101306311149919049104483118



Child Support Program

Financial Institution Data Match Election Form

Financial Institution Name:

FEIN:

State Purchase Order Number:
(Assigned by the Child Support Program)

Complete this form to tell us the data exchange method you will use to submit electronic financial information to us for matching quarterly (As authorized by sections 409.25657 and 409.25656, Florida Statutes).

As used in this form “we” or “the Program” refers to the Florida Department of Revenue, Child Support Program and “you” or “your” refers to the Financial Institution completing this form.

Select one of the following methods for exchanging data with us:

Method 1 - All Accounts Method ☐

We will provide an electronic file identifying all our open accounts as detailed in Method 1 of the [National] *Financial Data Match Specifications Handbook* (available through the Child Support Program (the ‘Program’) or through the Internet at: https://www.acf.hhs.gov/sites/default/files/programs/css/msfidm_specifications_handbook.pdf. We will submit an electronic file to the Program within ten (10) business days after our quarterly data run week. This data file will identify all open accounts as of the most current date prior to submitting the quarterly file.

Method 2 - Matched Accounts Method ☐

We will match an electronic inquiry file supplied by the Program against all open accounts we maintain. We will report, in an electronic file, all information (detailed in Method 2 of the *Financial Data Match Specifications Handbook*) on all our open accounts matching people listed in the Program's inquiry file. We will return a match file to the Program within fifteen (15) business days after receiving or downloading the Program's inquiry file.

Data Exchange Choice (select one):

- ☐ We will perform our data exchange through a data processing company indicated below.
- ☐ We will upload/download by file transfer protocol (FTP) through the Program's secure web site.

The Program and the financial institution completing this form agree that information in our respective records and obtained from each other will be kept confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes.

Notice and Contacts:

Send all notices, paperwork, and other communications regarding Financial Institution Data Match (FIDM) to the address listed on the state purchase order, provided by the Program.

Quarterly billings should be mailed to:

Florida Department of Revenue
Child Support Program
Attention: FIDM Unit
P.O. Box 5556
Tallahassee, FL 32314-5556

Complete the information requested below:

Data Processing Company (if used):	
Contact Name:	
Address:	
Phone #:	
E-mail:	
FAX:	

Financial Institution Data Exchange Contact Name:
Address:
Phone #:
E-mail:
FAX:

Financial Institution Levy Contact Name:
Address:
Phone #:
E-mail:
FAX:

Financial Institution Billing Contact Name:
Address:
Phone #:
E-mail:
FAX:

Payment Terms

- A. We will reimburse you for the data match according to state law if you choose to bill us quarterly, in accordance with an amount specified on the annual state purchase order. The total cost reimbursement for services shall not exceed \$50 per quarter/\$200 annually for Match Method 1 or \$250 per quarter/\$1,000 annually for Match Method 2.
- B. You understand and agree that the cost structure stated in the annual state purchase order is guaranteed and that such costs shall not exceed your actual costs incurred for conducting the data match.
- C. Submit an itemized invoice on your letterhead for that quarter within thirty (30) days after submission of the data to:

Florida Department of Revenue
Child Support Program
Attention: FIDM Unit
P.O. Box 5556
Tallahassee, FL 32314-5556

Your invoice must contain:

- Your institution's name and payment mailing address
- The requested reimbursement amount in accordance with paragraph A above
- The month and year in which you or your data processor provided a data file
- The annual state purchase order number provided by the Program
- A contact name and phone number

Upon request, you will document data matching costs you incur and submit them to us along with an itemized statement of data matching services rendered.

Match Schedule

If you use a data processing company, we will contact them to establish a quarterly match week schedule.

If you process data internally, please enter a preferred data match week for each quarter (e.g., July 13-19, 2019, October 15-21, 2019):

Federal Parent Locator Service

Multistate Financial Institution Data Match

Specifications Handbook

Version 2.0
March 27, 2017

Administration for Children and Families
Office of Child Support Enforcement
330 C Street, SW, 5th Floor
Washington, DC 20201

This document was prepared for the United States Department of Health and Human Services, Office of Child Support Enforcement under Contract Number HHS-N26-3999-900033I by Lockheed Martin, Information Systems & Global Solutions, Incorporated (LM IS&GS). The work was authorized in compliance with the following specific prime task order:

Delivery Order Number:	HHS-P23-3201-175055W
Delivery Order Title:	Multistate Financial Institution Data Match
Document Date:	March 27, 2017
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Reporting Burden Notice: Public reporting burden for this collection of information is estimated to average .0833 hours per response, including the time for reviewing instructions and maintaining the data needed, and reviewing the collection of information. An agency may not conduct, or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control number. OMB Control number 0970-0196; Expiration Date 01/31/2021.

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1. BACKGROUND

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) makes it more important than ever for children and their custodial parents to receive the child support they are entitled to, as the Act places time limits on the receipt of welfare assistance. To assist in this effort, the child support enforcement requirements of PRWORA mandate that each state employ quarterly matching of delinquent noncustodial parents to the accounts maintained at financial institutions. This handbook establishes the Specifications to conduct this matching.

2. INTRODUCTION

All data match filers should use these Specifications for all reports filed. For a general explanation of the institutions and financial assets subject to data match reporting, refer to the federal Office of Child Support Enforcement (OCSE) Action Transmittal 98-07 and 98-29 and the Data Match law of the states in which you do business.

3. PARTICIPATION

Check with your state for available reporting options. Many states offer two reporting methods. In those states, each financial institution subject to the data match laws must inform the state which of the two reporting methods it will use to report data match information. You will find a description of each method in this handbook.

4. METHOD ONE – ALL ACCOUNTS METHOD

Institutions may elect to present to the state a file identifying all open accounts by April 30 of each year and quarterly thereafter. Certain states may require you to file only one All Account file in the first quarter of the year, followed by quarterly updates of accounts opened and closed. Please check with your state for this information.

Institutions electing Method One may also elect to treat their required Form 1099 filing as part of their obligation under the Data Match program, making changes in their 1099 filing to meet data match requirements. These institutions are then required to send a supplemental report containing account information not included in the 1099 file.

5. METHOD TWO – MATCHED ACCOUNTS METHOD

Institutions may elect to match a file presented by the state, not more than quarterly, against all accounts maintained at that institution. The file will be sent to the person designated by the institution. It is to be returned with the Match File or No Match report after processing. Institutions electing this option must report information required on all accounts at the institution maintained on the state's Inquiry File. You must deliver these reports within 30-45 days of receiving the Inquiry File.

6. REPORTING AGENTS

Many financial institutions contract with reporting agents (also known as service agents, service providers, or transmitters) for Internal Revenue Service Form 1099 reporting. As these Specifications are similar to the Form 1099 format, these reporting agents may be used to report data match information. An institution electing Method Two that designates a reporting agent to receive, process, and report data match information on its behalf must inform the state of this designation. This is to guarantee the confidentiality of the information on the state Inquiry File.

Anytime an institution wants the state to send the Inquiry File to a recipient whose Tax Identification Number (TIN) is different from the institution, the state must be informed.

7. EXCHANGING DATA MATCH INFORMATION

These Specifications apply specifically to the files and reports named below:

- **Account Files** – Files submitted to the state listing all accounts of the financial institution under the option offered by Method One – All Accounts Method. This includes the supplemental file from institutions that elected to include their annual Form 1099 filing as part of their data match reporting. (For further information, please refer to Section B.3, “Combined 1099/Data Match Filing.”)
- **Account Update Files** – Files sent to the state reporting new, changed, or recently closed accounts which supplement or update information previously filed under Method One – All Accounts Method.
- **Inquiry File** – Files sent from the state to financial institutions electing to report under Method Two – Matched Accounts Method. This file contains a list of persons which the institution will match against its records.
- **Match Files** – The files sent to the state of accounts matched under Method Two – Matched Accounts Method, where the state supplied the institution with an Inquiry File.

All files sent to the state under the Data Match program contain only three types of records, which are defined in this publication.

1. Financial Institution Record
2. Account Owner Record
3. “T” Total Record

We wrote these Specifications to allow institutions to copy and change existing Form 1099 programs rather than create an entirely new layout. To minimize programming, certain Form 1099 fields are permitted in these Specifications and are designated as “Optional.”

8. COMMON DATA MATCH ERRORS

The state encourages filers to verify the content of their data match files to ensure the accuracy of the data. This may eliminate the need for states to return files for correction. This is especially important to those who have reports prepared by a reporting agent.

Filing institutions will receive the rejected files back with an explanation for the rejection. The institution should make the appropriate corrections and resend the file as soon as possible.

The following were frequently encountered problems experienced by the Massachusetts Department of Revenue in the first year of its Financial Institution Data Match operation.

- **Form 1099 reports submitted in place of Method One Data Match reports**

Although the magnetic media specifications for 1099 and data match reporting are similar, you cannot file a 1099 report in place of a data match report, as there are important differences. An institution may elect to combine 1099 and data match filing, but only after electing to do so on the BMRS-I, Data Match Election Form. Even so, the 1099 file must be modified as instructed in this handbook.

- **Non-interest bearing accounts omitted or excluded**

Although such accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing data match reporting.

- **Transmittal Report not included with Data Match file**

This slows the processing of your file.

- **Transmitter TINXID omitted on Transmittal**

- **“A” Record: The institution or money market fund TIN/FID omitted, positions 7-15**

Only numerals should appear in these positions. Hyphens and spaces between digits are also common errors.

- **Levy service mailing address incorrect or omitted, positions 131-210**

The levy service address may be different from that entered on the IRS 1099 report or the general street address.

- **“B” Record: Account Balance omitted, positions 351-357**

9. WHERE TO SEND DATA MATCH FORMS AND FILES

Consult your state data match reporting site for this address. Method Two institutions reporting matched accounts to different states should use Appendix D, “Data Match FIPS Code Directory,” to determine where to file their report.

10. SPECIAL DELIVERY

Financial institutions are advised to send data match CD-ROMs by courier mail to ensure timely receipt.

11. WHERE TO GET HELP

If you have any questions, regarding these specifications, please call the MSFIDM Help Desk at 410-277-9312 or e-mail them at fidm@ssa.gov.

A. “A” RECORD: FINANCIAL INSTITUTION INFORMATION

The “A” Record will be used by all filers regardless of the reporting method chosen. Separate “B” Record layouts for each reporting method follow. Type ‘A’ is alphabetic, type ‘N’ is numeric, and type ‘A/N’ is alphanumeric.

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “A.”
Filler	2-3	2	A/N	Space filled.
File Seq. Number	4-6	3	N	Enter the sequence number 001. This field is not relevant to Data Match, and may be left blank. (Optional)
Institution TIN	7-15	9	N	This must be the valid nine-digit Taxpayer Identification Number (TIN) assigned to your financial institution. Do not enter spaces, hyphens, or alpha characters.
Institution Name Control	16-19	4	A/N	You can obtain the Payer Name Control only from the mail label on the 1099 package mailed to most payers each December. If a 1099 package was not received or the Payer Name Control is unknown, leave this field blank. (Optional)
Year and Month	20-25	6	N	Enter the year and month the file generated in CCYYMM format. For example, you would enter April 2013 as 201304.
Filler	26-31	6	A/N	Space filled.
Test/Corr Indicator	32	1	A	Enter a valid test/corr indicator. Enter a “T” if this is a test file, otherwise leave blank. (Optional)
Service Bureau Indicator	33	1	N	Enter a “1” if you used a person or organization to prepare or submit data match information. A parent company submitting data for a subsidiary is not considered a service agent. (Optional)

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Filler	34-41	8	A/N	Space filled.
Mag Tape Indicator	42-43	2	A	Enter the letters “LS” if you are filing a magnetic tape or cartridge, otherwise leave blank. (Optional)
Filler	44-48	5	A/N	Space filled.
Foreign Corporation Indicator	49	1	N	Enter a “1” if the financial institution is a foreign corporation. If not, leave blank. A foreign corporation is any corporation organized or created other than in or under the laws of the United States, any of its states or territories, or the District of Columbia. (Optional)
Institution Name	50-89	40	A/N	Institution name for levy service. Enter the name of the institution whose TIN appears in positions 7-15 of this “A” Record. Enter the name the state will use for proper levy processing. This is especially important for mutual funds.
Second Institution Name (or Transfer Agent)	90-129	40	A/N	If the Transfer Agent Indicator in position 130 contains a “0,” signifying there is no transfer agent, you may use this field to continue the institution name above. If the indicator in position 130 contains a “1,” this field may contain the name of the transfer agent. Transfer agents are not relevant to data match, but this information will be accepted from institutions that change their Form 1099 programming for data match reporting. Fill unused positions with spaces. (Optional)
Transfer Agent Indicator	130	1	N	Enter a “1” if the entity in 90-129 is the Transfer Agent. A transfer agent is used by institutions to pay certain taxes. Transfer agents are not relevant to data match, but this information will be accepted from institutions that change their Form 1099 programming for data match reporting. Fill unused positions with spaces. (Optional)

CHART A-1: "A" RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Institution Street Address	131-170	40		Address to which a levy should be mailed. This address may differ from that entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Verify and enter the address authorized to receive a state levy served upon your institution.
Institution City	171-199	29	A	City to which a levy should be mailed.
Institution State	200-201	2	A	State to which a levy should be mailed.
Institution Zip Code	202-210	9	N	ZIP Code to which a levy should be mailed.
Reporting Agent/Transmitter TIN	211-219	9	N	This must be the valid nine-digit TIN assigned to the reporting agent or transmitter filing the report. This is for both Method One and Method Two reporting agents or transmitters. For Method Two filers, this TIN would belong to the agent designated to receive the Data Match Inquiry file on an institution's behalf. This TIN must be the one entered on the Quarterly Inquiry/Response File Transmission Form. Do not enter hyphens or alpha characters. If the Institution TIN in positions 7-15 and the Reporting Agent/Transmitter TIN are the same, enter spaces.
Reporting Agent/Transmitter Name	220-290	71	A/N	This is not required if the Institution Name in positions 50-89 and Reporting Agent/Transmitter Name are the same.
Transmitter Street Address	291-330	40	N/A	The transmitter's street address.
Transmitter City	331-359	29	A	The transmitter's city.
Transmitter State	360-361	2	A	The transmitter's state.

CHART A-1: “A” RECORD: FINANCIAL INSTITUTION INFORMATION				
Field Name	Location	Length	A/N	Comments
Transmitter Zip Code	362-370	9	N	The transmitter’s ZIP Code.
Data Match File Indicator	371	1	A	M – The file submitted is a match file (M); the institution has elected Method Two, has matched its accounts to a State Inquiry file, and is remitting a list of those accounts owned by persons on that Inquiry File. A – The institution elected Method One and is submitting the file quarterly for the state to use in its internal data matching system. U – In states where permitted, the institution that elected Method One may have the option to submit a quarterly file to update the first quarter account file, identifying those accounts opened and closed in the prior quarter.
Filler	372-420	49	A/N	Space filled.

Method One filers should continue to the next section, “Method One –The All Accounts Method.” Method Two filers should skip to the section titled “Method Two – The Matched Accounts Method.”

B. METHOD ONE – THE ALL ACCOUNTS METHOD

B.1 Method One – “B” Record

This record layout is for filers electing Method One, the All Accounts Method of reporting Data Match information. Type ‘A’ is alphabetic, type ‘N’ is numeric, and type ‘A/N’ is alphanumeric.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year and Month	2-7	6	N	Enter the year and month the file generated in CCYYMM format from, “A” Record position 20-25. For example, you would enter April 2013 as 201304.
Payee Last Name Control	8-11	4	A	Enter the first four characters of the last name on the matched account.
Filler	12-14	3	A/N	Space filled.
Payee SSN	15-23	9	N	Enter the Social Security number (SSN) of the primary owner of the account.
Payee’s Account Number	24-43	20		Report the account number associated with the payee’s matched account.
Filler	44-60	17	A/N	Space filled.
Account Full Legal Title	61-160	100	A/N	Report the full account title of the account reported. Some institutions may find this helpful to report trust accounts, or other titles (for example: Law Office of...). (Optional)
Payee Foreign Country Indicator	161	1	N	If the address of the payee is in a foreign country, enter a “1” in this field; otherwise leave it blank.
1st Payee Name	162-201	40	A	Enter the name of the primary owner of the account (preferably surname first) whose Social Security number (SSN) is in positions 15-23 of the “B” Record.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD

Field Name	Location	Length	A/N	Comments
2nd Payee Name	202-241	40	A	If there are multiple payees, (for example: joint owners, partners, or spouses), use this field for those names not associated with the SSN in positions 15-23 of the “B” Record. If none, enter spaces.
1st Payee Street Address	242-281	40	A/N	The street address for the person whose SSN is in positions 15-23. If this does not exist, enter the street address for the second account owner.
1st Payee City	282-310	29	A	The city for the person whose SSN is in positions 15-23. If this does not exist, enter the city for the second account owner.
1st Payee State	311-312	2	A	The two-character state abbreviation for the person whose SSN is in positions 15-23. If this does not exist, enter the two-character state abbreviation for the second account owner.
1st Payee Zip Code	313-321	9	N	The ZIP Code for the person whose SSN is in positions 15-23. If this does not exist, enter the ZIP Code for the second account owner.
Filler	322-350	29	A/N	Space filled.
Account Balance	351-357	7	A/N	Zeroes required if position 361 is “0.” The account balance is necessary to prevent financial institutions from receiving large numbers of state levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive or negative). For brokerage firms reporting margin accounts, the balance or value is the account holder’s equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.
Filler	358	1	A/N	Space filled.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD

Field Name	Location	Length	A/N	Comments
Trust Fund Indicator	359	1	N	The Trust Fund Indicator is necessary for effective state levy service. For closed accounts, you may enter a zero but not a space. Possible values: 0 – Not a trust account; closed account 1 – UTMA/UGMA account 2 – IOLTA account 3 – Mortgage escrow account 4 – Security deposits (including Real Estate) 5 – Other trust or escrow 6 – Information not available
Account Status Indicator	360	1	N	Possible values: Enter “0” if the account is open. Enter “1” if the account is closed. Enter “2” if the account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.
Account Balance Indicator	361	1	N	Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance. Enter “1” if there is an average balance. Enter “2” if there is a current balance (as of the day the report is created).

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD				
Field Name	Location	Length	A/N	Comments
Account Update File Indicator	362	1	N	For account update files only (if not sending Account Update files, leave this blank). Enter “0” if this account has been closed. Enter “1” if this is a new account, opened since the last report the financial institution filed. Enter “2” if there is revised account information from the last report the financial institution filed (changes in address, ownership, etc.).
Date of Birth	363-370	8	N	Report the account owner’s date of birth in CCYYMMDD format. If not available, enter blanks. For example, enter August 1, 1970 as 19700801.
Filler	371-380	10	A/N	Space filled.

CHART B-1: METHOD ONE – THE ALL ACCOUNTS METHOD “B” RECORD				
Field Name	Location	Length	A/N	Comments
Account Type	381-382	2	N	Enter two-digits for the code which identifies the type of account. 00 – Not Applicable 01 – Savings Account 04 – Checking/Demand Deposit Account 05 – Term Deposit Certificate 06 – Collateral Account 11 – Money Market Account 12 – IRA/KEOGH 14 – ERISA Plan Account 16 – Cash Balances 17 – Compound Account 18 – Other Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.
Filler	383-410	28	A/N	Space filled.
2nd Payee SSN	411-419	9	N	Enter the SSN of the second owner of the account. If none, enter spaces.
Filler	420	1	A/N	Space filled.

B.2 Method One – “T” Record

CHART B-2: METHOD ONE – TOTAL RECORDS “T” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “T.”
Total Number of Accounts Reported	2-10	9	N	Numeric, sign trailing.
Number of Closed Accounts Reported	11-19	9	N	Numeric, sign trailing; account update files only.
Constant zero	20-28	9	N	Numeric, sign trailing.
Number of Trust Accounts Reported (All Types)	29-37	9	N	Numeric, sign trailing.
Number of New Accounts Reported	38-46	9	N	Account update files only numeric, sign trailing.
Filler	47-55	9	A/N	Space filled.
Number of Address/Owner Changes Reported	56-64	9	N	Account update files only numeric, sign trailing.
Filler	65-73	9	A/N	Space filled.
Constant zero	74-82	9	N	Numeric, sign trailing.
Total Dollar Amount Reported	83-91	9	N	Numeric, sign trailing.

CHART B-2: METHOD ONE – TOTAL RECORDS “T” RECORD				
Field Name	Location	Length	A/N	Comments
Total Number of IRAs Reported	92-100	9	N	Numeric, sign trailing.
Filler	101-420	320	A/N	Space filled.

B.3 Combined 1099/Data Match Filing

Where permitted, institutions making the election to report under Method One and include data match account information with their annual Form 1099 filing must change their 1099 “A” and “B” Records. Because Form 1099 specifications can vary from state to state, the format below may not be suitable for your institution. You must contact your state for further information on this filing option.

B.3.1 “A” RECORD

The character “A” (Account File) must be entered in position 371. Otherwise, positions 1-750 should be filled as required in IRS Publication 1220 for Form 1099.

B.3.2 “B” RECORD

Positions 6-662 should be filled as required in IRS Publication 1220. However, the following additional fields must be added to the “B” Record in the positions 663-684, where the IRS permits states to add “Special Data Entries.” With the exception of the Account Status Indicator defined below, these fields and their description are found in the complete Method One “B” Record layout, but their location will be different.

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year	2-5	4	N	Enter the year in CCYY format.
Account Status Indicator	663	1	N	Possible values: Enter “0” if the account is open. Enter “1” if the account is closed. Enter “2” if the account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.
Account Balance	664-671	8	N	Whole dollars only, numeric, sign trailing.

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD

Field Name	Location	Length	A/N	Comments
Trust Fund Indicator	672	1	N	The Trust Fund Indicator is necessary for effective state levy service. For closed accounts, you may enter a zero but not a space. Possible values: 0 – Not a trust account; closed account 1 – UTMA/UGMA account 2 – IOLTA account 3 – Mortgage escrow account 4 – Security deposits (including Real Estate) 5 – Other trust or escrow 6 – Information not available
Account Type	673-674	2	N	Enter two-digits for the code which identifies the type of account. 00 – Not Applicable 01 – Savings Account 04 – Checking/Demand Deposit Account 05 – Term Deposit Certificate 06 – Collateral Account 11 – Money Market Account 12 – IRA/KEOGH 14 – ERISA Plan Account 16 – Cash Balances 17 – Compound Account 18 – Other Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.

CHART B-3: METHOD ONE – COMBINED 1099/DATA MATCH “B” RECORD				
Field Name	Location	Length	A/N	Comments
2nd Payee SSN	675-683	9	N	Enter the SSN of the second owner of the account. If none, enter spaces.
Account Balance Indicator	684	1	N	Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance. Enter “1” if there is an average balance. Enter “2” if there is a current balance (as of the day the report is created).
Filler	685-722	38	A/N	Space filled.
Account Status Indicator	750	1	N	Enter “0” if the account is still open. Enter “1” if the account has been closed.

B.3.3 “T” RECORD

There are no modifications to be made to the Form 1099 “T” Record.

After filing combined information by the February 28 due date, a data match supplemental report will be due April 30. This will include all accounts not included on the 1099 file (such as non-interest bearing accounts), and all accounts opened and closed since January 1. An institution may file a complete All Accounts file in place of this supplemental report.

C. METHOD TWO – THE MATCHED ACCOUNTS METHOD

C.1 The Inquiry File: Specifications for Files to be Given to Financial Institutions for Data Matching

Financial Institutions (or their Reporting Agents) electing to perform the matching under Method Two, the Matched Accounts Method, will receive from the State an “Inquiry File” containing a list of persons to be matched.

Files the state sends to institutions for matching purposes must match against all open accounts the institution maintains and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 reporting, including non-interest bearing accounts and accounts earning less than \$10.00 in interest or dividends.

Inquiry Files contain only three kinds of records:

1. “D” A record identifying the year and month the state created the file
2. “I” The basic inquiry record, identifying the person to be matched
3. “T” The total record showing the number of inquiry records on this file

All records will be 99 characters in length and the records will be in groups of 100 records. These records are further defined below:

CHART C-1: METHOD TWO – THE INQUIRY FILES “D” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type Constant “D”	1	1	A	Constant “D.”
Year and Month File Generated	2-7	6	N	Enter the year and month the file generated in CCYYMM format.
Data Match File Indicator	8	1	A	Constant “M.”
Filler	9-99	91	A/N	Space filled.

CHART C-2: METHOD TWO – THE INQUIRY FILES “I” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “I.”
Inquiry Social Security Number	2-10	9	N	This is the SSN of the person to be matched. A match is to be reported by the financial institution anytime an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the Inquiry File. These multiple entries will be differentiated by entries in the Case Pass-Back Information in positions 57-71. If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.
State Pass-Back Information	11-20	10	A/N	This field is a 10-digit alphanumeric (may be blank) entry which has significance to the state in its administration of the Data Match system. This information must be passed back to the state if a match is found. (If this field is blank, a blank is passed back.)
Inquiry Last Name	21-40	20	A/N	This alphanumeric field will be left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it will be continued in positions 41-56. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.
Inquiry First Name	41-56	16	A/N	Left-justified and filled with spaces.
Case Pass-Back Information	57-71	15	A/N	This 18-digit alphanumeric field (may be blank) has significance to the state for its child support case administration. This field must be passed back to the state if a match is found. (If the ID Suffix is a blank, a blank is passed back.)
FIPS Code Pass-Back Information	72-76	5	A/N	This field is a five-digit alphanumeric field which contains the FIPS code of the state inquiring about the SSN. This information must be passed back to the state if a match is found. Financial institutions will use this code to determine which state will receive the account information for the match.

CHART C-2: METHOD TWO – THE INQUIRY FILES “I” RECORD

Field Name	Location	Length	A/N	Comments
Additional State Pass-Back Information	77-99	23		Optional field used by the state to pass information to the financial institution.

CHART C-3: METHOD TWO – THE INQUIRY FILES “T” RECORD

Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “T.”
Number of Inquiry Records on This File	2-11	10	N	Numeric, sign trailing.
Filler	12-99	88	N/A	Space filled.

The Inquiry File contains highly confidential data. Therefore, all Method Two filers are to destroy the files, regardless of delivery medium, after conducting the data match, but no longer than sixty days. Deletion is not acceptable. You must overwrite the file and save with nulls before erasing the file.

C.2 The Match File: Specifications for Files to be Given to State by Financial Institutions

C.2.1 METHOD TWO – “A” RECORD

The character “M” (Match File) must be entered in position 371. Otherwise, The Matched Accounts “A” Record is nearly identical to the “A” Record found earlier in this Specifications document. Please refer to it for filing instructions.

C.2.2 METHOD TWO – “B” RECORD

Once having matched an Inquiry SSN to an account, the financial institution will report account information on the following “B” Record. Be sure to read the note regarding Primary and Secondary SSN reporting at the end of the record description.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant “B.”
Year and Month	2-7	6	N	Enter the year and month the file generated in CCYYMM format passed back from Inquiry File data, “A” Record position 20-25. For example, you would enter April 2013 as 201304.
Payee Last Name Control	8-11	4	A	First four characters of the last name.
Filler	12-14	3	A/N	Space filled.
Matched SSN	15-23	9	N	Enter the numeric Social Security number (SSN) matched from the Inquiry File.
Payee’s Account Number	24-43	20		Report the account number associated with the payee’s matched account.
Filler	44-60	17	A/N	Space filled.
Account Full Legal Title	61-160	100	A/N	Report the full account title of the account matched. Some institutions may find this helpful to report trust accounts, or other titles (for example: Law Office of....”) (Optional)
Matched Name Foreign Country Indicator	161	1	N	If the address of the payee is in a foreign country, enter a “1” in this field; otherwise leave blank.
Matched Name	162-201	40	A	Enter the name on the account from the financial institution account records. Be sure to enter both the first and last name.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
2nd Payee Name	202-241	40	A	Method Two filers having matched an account to the name entered in positions 162-201, will enter the name of any other owner of the account. If none exists, leave blank. If the secondary owner has been entered in position 162-201, enter the primary owner name.
Matched Name Street Address	242-281	40	A/N	Enter the street address for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the street address for the second account owner.
Matched Name City	282-310	29	A	Enter the city for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the city for the second account owner.
Matched Name State	311-312	2	A	Enter the two-character state abbreviation for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the two-character state abbreviation for the second account owner.
Matched Name Zip Code	313-321	9	N	Enter the ZIP Code for the Matched Name whose SSN is in positions 15-23. If this does not exist, enter the ZIP Code for the second account owner.
FIPS Code Pass-Back Information	322-326	5	A/N	FIPS Code Pass-Back Info from the “I” Record, positions 72-76 For federal data matching, insert the two-letter abbreviation of the state where the account is located. The FIPS Code Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state Inquiry File.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Additional State Pass-Back Information	327-349	23		Pass-Back from “I” Record, positions 77-99. For federal data matching, this field may be left blank. The Additional State Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state file.
Blank	350	1	A/N	Space filled.
Account Balance	351-357	7	N	If position 361 is “0,” then zeroes are required. The Account Balance is necessary to prevent financial institutions from receiving large numbers of state levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive or negative). Do not include decimals. For brokerage firms reporting margin accounts, the balance or value is the account holder’s equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Match Flag	358	1	N	The FI will compare the SSN and first four characters of last name. All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies. Enter “0” if the institution is unable to match the last name. Enter “1” if the first four letters of the matched last name and that of the Inquiry File last name are the same. Enter “2” if the first four letters of the matched last name and that of the Inquiry File last name are not the same.
Trust Fund Indicator	359	1	N	Enter a single digit (0-6) to indicate whether the account registration is a trust or escrow account. Enter a zero if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank. Possible values: 0 – Not a trust account 1 – UTMA/UGMA account 2 – IOLTA account 3 – Mortgage escrow account 4 – Security deposits (including Real Estate) 5 – Other trust or escrow 6 – Information not available
Account Status Indicator	360	1	N	Enter “0” if account is open. Enter “1” if account is closed. Enter “2” if account is inactive. An inactive account is an account that has not had activity for a specified period of time determined by the financial institution.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Account Balance Indicator	361	1	N	Possible values based on value entered in positions 351-357: Enter “0” if there is no account balance. Enter “1” if there is an average balance. Enter “2” if there is a current balance (as of the day the report is created).
Filler	362	1	A/N	Space filled.
Date of Birth	363-370	8	N	Report the matched account owner’s date of birth, if known, in CCYYMMDD format, otherwise, enter zeroes. For example, enter August 1, 1970 as 19700801.
State Pass-Back Information	371-380	10		The State Pass-Back field supplied on the Inquiry File must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual appears on the state file.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD

Field Name	Location	Length	A/N	Comments
Account Type	381-382	2	N	Enter two-digits for the code which identifies the type of account. 00 – Not applicable 01 – Savings account 04 – Checking/demand deposit account 05 – Term deposit certificate 06 – Collateral Account 11 – Money market account 12 – IRA/KEOGH 14 – ERISA Plan Account 16 – Cash Balances 17 – Compound Account 18 – Other Note: If an IRA or ERISA plan contains any of the other types, identify the account only as an IRA or ERISA plan. A compound account is an investment account where portions of the balance are in differing funds: stock, money market, bonds, etc.
Case Pass-Back	383-397	15	A/N	Case Pass-Back Information from “I” Record, positions 57-071. The Case Pass-Back field supplied by the state on the Inquiry File must be returned along with the account information. If the state file includes multiple records matching the account, submit the account information once for each time the individual SSN appears on the state file.
Filler	398-400	3	A/N	Space filled.

CHART C-4: METHOD TWO – THE MATCH FILES “B” RECORD				
Field Name	Location	Length	A/N	Comments
Payee Indicator	401	1	N	Enter “0” if the matched account owner is the sole owner of the account. Enter “1” if a match is generated against a secondary owner's SSN. Enter “2” if the matched account is to the primary owner, and there are secondary owners to the same account.
Primary SSN	402-410	9	N	If the SSN matched to an account is a secondary owner (and a “1” has been entered in position 401), enter the account's primary-owner SSN.
2nd Payee SSN	411-419	9	N	Enter the SSN of the second owner of the account.
Filler	420	1	A/N	Space filled.

Note for Method Two Filers Regarding Primary and Secondary SSN Matching

Generally, if there are multiple owners of an account, the Primary Owner is the SSN designated for tax reporting. A Secondary Owner would be any others. The following are instructions to clarify the Primary and Secondary owners reporting. All other fields not specified below are to be filled as instructed in the “B” Record layout above.

If an SSN matched from the State Inquiry File is found to be the Primary Owner of an account, follow these instructions:

- The Matched SSN is entered in the Matched SSN field in positions 15-23
- The Matched Name is entered in the Matched Name field in positions 162-201
- The Secondary Owner’s name will be entered in the 2nd Payee Name field in positions 202-241
- If the account owner is the sole owner of the account, enter “0” in the Payee Indicator field in position 401; enter “2” in position 401 i-f more than one owner exists
- The Secondary Owner’s SSN will be entered in the 2nd Payee SSN in positions 411-419 All other fields are to be filled as instructed in the “B” Record layout

If an SSN from the State Inquiry File is found to be a Secondary Owner of an account, follow these instructions:

- The Matched SSN is entered in the Matched SSN field in positions 15-23
 - The Matched Name is entered in the Matched Name field in positions 162-201
 - The Primary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
 - A "1" is entered in the Payee Indicator field in position 401
 - The Primary Owner's SSN will be entered in the Primary SSN field in positions 402-410
- All other fields are to be filled as instructed in the "B" Record layout

C.2.3 METHOD TWO – "T" RECORD

CHART C-5: METHOD TWO – THE MATCH FILES "T" RECORD				
Field Name	Location	Length	A/N	Comments
Record Type	1	1	A	Constant "T."
Total Number of Accounts Reported	2-10	9	N	Enter the total number of accounts matched to the SSNs on the Inquiry File.
Constant zero	11-19	9	N	Numeric, sign trailing
Number of Accounts with Match Flags	20-28	9	N	Numeric, sign trailing Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where "B" Record position 358 is "1"). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.
Number of Trust Accounts Reported (All Types)	29-37	9	N	Numeric, sign trailing.
Constant zero	38-46	9	N	Numeric, sign trailing.
Blanks	47-55	9	A/N	Space filled.

CHART C-5: METHOD TWO – THE MATCH FILES “T” RECORD				
Field Name	Location	Length	A/N	Comments
Constant zero	56-64	9	N	Numeric, sign trailing.
Blanks	65-73	9	A/N	Space filled.
Total Number of Accounts Compared Against State File	74-82	9	N	Numeric, sign trailing.
Total Dollar Amount Reported	83-91	9	N	Numeric, sign trailing.
Total Number of IRAs Reported	92-100	9	N	Numeric, sign trailing.
Blanks	101-420	320	A/N	Space filled.

C.3 How to Report No Matches Found

Those filing under Method Two may have no matches to report after comparing their accounts against the state Inquiry File. Reporting agents and institutions that process Data Match Method Two in-house each have separate No Match directions.

For a reporting agent filing reports for more than one institution, follow these instructions:

1. If the agent finds no matches for any institution, it may file a report by entering “No Matches” on a completed Inquiry/Response File Transmission Form. Attach a list containing every institution name, TIN, and the total number of accounts compared against the Inquiry File for each.
2. Agents reporting both matches and no matches must include a complete “A” and “T” Record on the Match File for every institution it compares against the Inquiry File. Do not omit those institutions with no matches, but enter zeroes in the appropriate positions of the “T” Record. An institution that has been omitted may find itself in violation of data match filing requirements.

3. Agents reporting for a single financial institution that files a Method Two report for itself, and finds no matches after comparing its accounts to the Inquiry File, may file a No Match Report by entering “No Matches” on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.

D. DATA MATCH FIPS CODE DIRECTORY

The state Inquiry File contains the name, SSN, and other information for matching purposes. Included in this information is the five-digit Federal Information Processing Standard (FIPS) Code. The first two digits of this Code identifies the state that requested the match information.

To facilitate the return of the match information, the following list provides the FIPS Codes and their corresponding state or territory.

CHART D-1: FIPS CODE DIRECTORY			
FIPS Code	State/Territory	FIPS Code	State/Territory
01	Alabama	33	New Hampshire
02	Alaska	34	New Jersey
04	Arizona	35	New Mexico
05	Arkansas	36	New York
06	California	37	North Carolina
08	Colorado	38	North Dakota
09	Connecticut	39	Ohio
10	Delaware	40	Oklahoma
11	District of Columbia	41	Oregon
12	Florida	42	Pennsylvania
13	Georgia	44	Rhode Island
15	Hawaii	45	South Carolina
16	Idaho	46	South Dakota
17	Illinois	47	Tennessee
18	Indiana	48	Texas
19	Iowa	49	Utah
20	Kansas	50	Vermont
21	Kentucky	51	Virginia
22	Louisiana	53	Washington
23	Maine	54	West Virginia
24	Maryland	55	Wisconsin

CHART D-1: FIPS CODE DIRECTORY			
FIPS Code	State/Territory	FIPS Code	State/Territory
25	Massachusetts	56	Wyoming
26	Michigan	60	American Samoa
27	Minnesota	66	Guam
28	Mississippi	69	Northern Mariana Islands
29	Missouri	70	Palau
30	Montana	72	Puerto Rico
31	Nebraska	74	U.S. Minor Outlying Islands
32	Nevada	78	Virgin Islands

ATTACHMENT 4



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 3, 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

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:

Registration Rules

- Rule 12A-1.060, F.A.C., Registration
- Rule 12A-1.097, F.A.C., Public Use Forms

- Rule 12A-12.003, F.A.C., Registration
- Rule 12A-16.004, F.A.C., Registration
- Rule 12A-19.010, F.A.C., Registration
- Rule 12A-19.020, F.A.C., Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-19.070, F.A.C., Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods
- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-4.001, F.A.C., Payment of Tax
- Rule 12B-5.120, F.A.C., Resellers and Retail Dealers
- Rule 12B-12.005, F.A.C., Registration

Requests for Technical Advice

- Rule 12-11.002, F.A.C., Definitions
- Rule 12-11.003, F.A.C., Requests for Technical Assistance Advisements
- Rule 12-11.011, F.A.C., Requests for Technical Advice
- Rule 12-13.005, F.A.C., Grounds for Finding Doubt as to Liability

Motor Fuels Filing Changes

- Rule 12B-5.050, F.A.C., Terminal Suppliers
- Rule 12B-5.070, F.A.C., Terminal Operators
- Rule 12B-5.121, F.A.C., Temporary Licenses Issued Under a Declared Emergency
- Rule 12B-5.150, F.A.C., Public Use Forms

12A-1 Rule Updates (Obsolete or Outdated Rules)

- Rule 12A-1.006, F.A.C., Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property
- Rule 12A-1.0071, F.A.C., Boats Temporarily Docked in Florida
- Rule 12A-1.025, F.A.C., Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices

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.

Registration Rules

Why are the proposed rules necessary?

These rule changes are necessary to incorporate administrative updates, clarifications, and improvements to the registration process for Florida businesses.

What do the proposed rules do?

The proposed changes update rules related to the process by which businesses register with the Department for the first time or register additional locations within the state.

The revised process includes a simplified initial application for businesses to register with the Department (Form DR-1, Florida Business Tax Application), and allows for additional locations to be reported using a streamlined new form (Form DR-1A, Application for Registered Businesses to Register a New Florida Location). The changes also promulgate five other registration-related forms for consistency and updates to rule language to incorporate or reference these changes.

Form changes include:

- DR-1, Florida Business Tax Application
- DR-1A, Application for Registered Businesses to Add a New Florida Location
- DR-1C, Application for Collective Registration of Living or Sleeping Accommodations
- DR-1CCN, Application for Sales and Use Tax County Control Reporting Number
- DR-1N, Registering Your Business
- DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax)

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on November 14, 2019, if requested in writing. No requests were received, and no workshop was held.

Requests for Technical Advice

Why are the proposed rules necessary?

These rule changes are necessary to address comments received from staff of the Joint Administrative Procedures Committee regarding the citation of s. 120.53, F.S., as providing rulemaking authority and law implemented for Rule 12-11.011, F.A.C., Requests for Technical Advice.

What do the proposed rules do?

Rule 12-11.011 (Requests for Technical Advice), F.A.C.: This rule currently provides an internal Department process for employees to submit requests for technical advice to the Department's technical staff. This rule is unnecessary and proposed for repeal.

Rule 12-11.002 (Definitions), Rule 12-11.003 (Requests for Technical Assistance Advisements), and Rule 12-13.005 (Grounds for Finding Doubt as to Liability), F.A.C.: Amendments to these rules revise references to the rule proposed for repeal.

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on November 14, 2019, if requested in writing. No requests were received, and no workshop was held.

Motor Fuels Filing Changes

Why are the proposed rules necessary?

These rule changes are necessary to update electronic filing requirements for terminal suppliers and terminal operators for fuel tax returns and to allow applications for a temporary fuel tax license to be faxed or emailed to the Department.

What do the proposed rules do?

Rule 12B-5.050 (Terminal Suppliers), Rule 12B-5.070 (Terminal Operators), and Rule 12B-5.150 (Public Use Forms), F.A.C.: The amendments to these rules require terminal suppliers and terminal operators to use extensible markup language (XML) for reporting fuel taxes to the Department and adopt by reference updated filing guidelines and fuel tax returns.

Rule 12B-5.121 (Temporary Licenses Issued Under a Declared Emergency), F.A.C.: The amendments to this rule provide that applications for temporary Florida fuel licenses or license extensions may also be faxed or emailed to the Department.

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on November 14, 2019, if requested in writing. No requests were received, and no workshop was held.

12A-1 Rule Updates (Obsolete or Outdated Rules)

Why are the proposed rules necessary?

These rule changes are necessary to address comments received from staff of the Joint Administrative Procedures Committee regarding obsolete or unnecessary sales and use tax rule provisions.

What do the proposed rules do?

Rule 12A-1.006 (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property), F.A.C.: The proposed change to Rule 12A-1006, F.A.C., removes provisions regarding the exemption for labor charges for the repair and maintenance of certain aircraft that is redundant of the provisions of paragraph 12A-1.007(10)(j), F.A.C.

Rule 12A-1.0071 (Boats Temporarily Docked in Florida), F.A.C.: The proposed changes to Rule 12A-1.0071, F.A.C., clarifies the time periods that are tolled for boats purchased exempt from Florida tax when the boat is placed in a registered Florida repair facility, and removes obsolete references to effective dates.

Rule 12A-1.025 (Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices), F.A.C.: The proposed repeal of this rule removes a rule that is redundant of provisions of subsection Rule 12A-1.061(5), F.A.C., which provides for the taxability of purchases of items of tangible personal property for transient accommodations.

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on November 14, 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 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.060 and 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate revisions to sales tax rules and forms related to the registration process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the amendments to Rule 12A-1.060, F.A.C., is to incorporate references to new or updated forms used in the registration process. These forms simplify the initial registration process and allow for a streamlined application for subsequent registrations of additional business locations.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, changes to forms currently used by the public to register as a business with the Department, as well as to adopt new forms related to this process.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, pp. 4840-4841), to advise the public of the proposed changes to Rules 12A-1.060 and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12A-1.060 Registration

12A-1.097 Public Use Forms

PURPOSE AND EFFECT:

The purpose of the amendments to Rule 12A-1.060, F.A.C., is to incorporate references to new or updated forms used in the registration process. These forms simplify the initial registration process and allow for a streamlined application for subsequent registrations of additional business locations.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, changes to forms currently used by the public to register as a business with the Department, as well as to adopt new forms related to this process.

SUMMARY:

The proposed amendments incorporate revisions to sales tax rules and forms related to the registration process.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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., (2)(d), 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, 201.17(1)-(5), 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, 212.0596(1), (2), 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), (5), (6), (9), (13), 212.13, 212.14(4), (5), 212.16(1), (2), 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 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), 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-1.060 Registration.

(1) Persons required to register as dealers.

(a) Every person desiring to engage in or conduct any one of the following businesses in this state as a “dealer” must register with the Department of Revenue and obtain a separate certificate of registration for each place of business:

1. through 3. No change

4. Sales of electrical ~~electric~~ power or energy subject to tax under Section 212.05(1)(e), F.S.;

5. through 7. No change

8. Operation of ~~coin-operated~~ vending machines subject to tax under Section 212.0515, F.S.;

9. through 18. No change

(b) through (d) No change

(2) How to register as a dealer.

(a) Registration with the Department for the purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website www.floridarevenue.com using the Department's eServices. ~~"e-Services," or~~

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), with the Department, as indicated on the registration form.

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location or Florida rental property, or

2. To update a registered location that has moved from one Florida county to another.

(c) No change

(3) Registration of transient accommodations.

(a) For purpose of this rule, a "transient accommodation" shall have the same meaning as that term is defined in paragraph ~~(3)(f)~~ ~~(2)(f)~~ of Rule 12A-1.061, F.A.C.

(b) through (d) No change

(e)1. To collectively register transient accommodations that are located in a single county, the agent, representative, or management company holding a dealer's certificate of registration may file an Application for Collective Registration ~~for Rental~~ of Living or Sleeping Accommodations (Form DR-1C, incorporated by reference in Rule 12A-1.097, F.A.C.). A separate Form DR-1C is required for each county.

2. through 3.

4. In lieu of completing all required information on Form DR-1C for each unregistered property or time-share unit, all information required for each property or time-share unit may be submitted to the Department in a schedule attached to the completed "Agent/Representative/Management Company Sales and Use Tax Registration Information" ~~"Agent's Sales Tax Registration Information"~~ section of Form DR-1C.

5. through 6. No change

(4) Registration of exhibitors.

(a) For purposes of this rule, the following definitions are provided:

1. through 3. No change

4. A "retail sale" is as defined in Section 212.02(14) ~~212.02(15)~~, F.S.

(b) through (c) No change

(5) Cash deposits, surety bonds, or letters of credit. The Department will utilize the criteria in this subsection when it requires a cash deposit, surety bond, or irrevocable letter of credit as a condition to any person obtaining or retaining a dealer's certificate of registration. Nothing in this subsection prohibits the Department from pursuing any other authorized means to collect a tax or fee liability. Nothing in this subsection requires the Department to permit the posting of a cash deposit, surety bond, or irrevocable letter of credit instead of revoking or refusing to issue a

dealer's certificate of registration. This subsection does not apply to a person currently in compliance with a written agreement with the Department regarding its tax or fee liabilities and obligations.

(a) through (c) No change

(d) Procedural Issues Regarding the Security Requirement.

1. through 4. No change

5. Any person posting security in the form of a cash deposit must complete a Certificate of Cash Deposit or Cash Bond Form DR-17A, Certificate of Cash Deposit/Cash Bond (Form DR-17A, incorporated by reference in Rule 12A-1.097, F.A.C.). Suggested formats for the irrevocable letter of credit and the surety bond are available on the Department's website www.floridarevenue.com.

6. through 9. No change

(e) through (g) No change

Rulemaking Authority 212.12(2)(d), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18, XX-XX-XX.

12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-___09254)	<u>XX/XX</u> 04/18
(b) DR-1N	<u>Registering Your Business Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. 1/18)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-___09252)	<u>XX/XX</u> 04/18
(c) No change		
(d) <u>DR-1A</u>	<u>Application for Registered Businesses to Add a New Florida Location</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	<u>XX/XX</u>
(e) <u>DR-1C</u>	<u>Application for Collective Registration of Living or Sleeping Accommodations</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	<u>XX/XX</u>
(f) <u>DR-1CCN</u>	<u>Application for Sales and Use Tax County Control Reporting Number</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	<u>XX/XX</u>
(3) through (24)	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.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD



Florida Business Tax Application

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

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.



*ALL information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers 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 social security number 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 social security numbers, including authorized exceptions.

Use Black or Blue Ink to Complete This Application

Business Information

All Applicants -
Identification Numbers

1. Identification Numbers:

Federal Employer Identification Number (FEIN):

You must provide your FEIN before you can register for Reemployment Tax. If you are not required by the Internal Revenue Service to obtain an FEIN, you must provide your social security number, unless you are not a citizen of the United States.

Social Security Number (SSN)*:

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number.

Visa Number:

Florida Business Partner Number (if registered):
(business partner numbers are 4 to 7 digits in length)

Consolidated Sales and Use Tax Filing Number:
(if you file a consolidated sales and use tax return)

County Control Number:
(if you use this number to report tax for the county where your business is located)

2. Reason for Applying (select only one):

☐ Business entity not currently registered

Date of first Florida taxable activity:

mm dd yyyy

☐ Additional Florida location for
currently registered business

Date of first taxable activity:

mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)

☐ consolidated return ☐ county control reporting number

☐ Additional Florida rental property for
currently registered business

Date of first taxable activity:

mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)

☐ consolidated return ☐ county control reporting number

☐ Moved registered Florida location to
another Florida county -

Effective date:

mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

Sales and use tax for this location will be reported using my current
(select all that apply)

☐ consolidated return ☐ county control reporting number

All Applicants -
Reason for Applying



- ☐ Starting a new taxable activity at a
registered location -
Effective date: _____

Current sales and use tax certificate number for location

mm dd yyyy

- ☐ Change the form of business
ownership - Effective date: _____

mm dd yyyy

- ☐ Acquired existing business -
Effective date: _____

mm dd yyyy

3. **Business Name, Location, and Mailing Address:** **Others** - Use name filed with the Florida Department of State or similar agency in another state
Sole proprietors - Use last name, first name, middle initial
Partnerships - Use partnership name or last name of general partners
Legal name of business: _____

Business trade name "doing business as" if you have one: _____

Physical Address: Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address: _____

Florida County: _____

Telephone #: _____

ext: _____

☐ Check if # is outside United States

City / State / ZIP: _____

#: _____

Fax #: _____

Mailing Address: Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

Mail to: _____

Mailing Address (if different than business location address): _____

City / State / ZIP: _____

4. **Is this business location only open during a portion of the calendar year?**

☐ Yes

☐ No

If yes, provide the:

First calendar month this business location is open: _____ ; and the

Last calendar month this business location is open: _____

5. **Form of Business Ownership:** (select only one form of ownership)

☐ Sole Proprietor (individual owner)

☐ Limited liability company (LLC)

☐ Estate

☐ Partnership (select one below):

(select one below):

☐ Trust

☐ Married couple

☐ Single member

☐ Business

☐ General partnership

☐ Multi-member

☐ Other

☐ Limited liability partnership (LLP)

If single member, select the box that applies to how your LLC is treated for the federal income tax.

☐ Limited partnership (LP)

☐ Joint venture

☐ Corporation (select one below):

☐ C Corporation

☐ S Corporation

☐ Disregarded (reported by single member)

☐ S Corporation

☐ Not-for-profit

If multi-member, select the box that applies to how your LLC is treated for federal income tax.

☐ Foreign corporation

☐ Partnership

☐ C Corporation

☐ S Corporation



Sole
Proprietors

Business Owners and Managers

6. If your business is a partnership, corporation, limited liability company, or trust, provide the following information:

Date of Florida incorporation or organization,
or date of authorization to conduct business at this location in Florida:

mm dd yyyy

Fiscal year ending date (This date is generally "12/31"; however
a business may elect a different fiscal year):

mm dd

7. If you are a sole proprietor, provide the following information:

Legal Name (first name, middle initial, last name):	SSN: or Visa #:
Home address:	Telephone #: ext: ☐ Check if # is outside United States
City / State / ZIP:	#:

8. If your business is a partnership (including married couples), provide the following information for each general partner:
(Attach additional pages, if needed.)

Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:



9. If your business is a corporation, limited liability company, or trust, provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity:
(Attach additional pages, if needed.)

Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ext: ☐ Check if # is outside United States #:

10. Background:

Has your business ever been known by another name? ☐ Yes ☐ No	Name:
Was that business issued a Florida certificate of registration or tax account number? ☐ Yes ☐ No	Number:

11. Business Activities:

Primary code

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least **one**.)

If you do not know your NAICS code(s), go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.



Describe the primary nature of your business and type(s) of products or services to be sold.

12. Change in Form of Business Ownership or Acquired Business

If your form of business ownership has changed (e.g., sole proprietorship to a corporation or partnership to a limited liability company), or you acquired an existing business, **provide the following for your prior form of ownership or for the acquired business:**

Name:		FEIN:	
Address:		Florida certificate or tax account number:	
City / State / ZIP:		If acquired, portion acquired: ☐ All ☐ Part ☐ Unknown	
Did your business share any common ownership, management, or control with the acquired business at the time of acquisition? ☐ Yes ☐ No		Did the previous legal entity or acquired business have employees at the time of the change or acquisition? ☐ Yes ☐ No	
Were employees transferred to the new legal entity or new business? ☐ Yes ☐ No		Date transferred: mm dd yyyy	

You must also submit a completed *Report to Determine Succession and Application for Transfer of Experience Rating Records* (Form RTS-1S) within 90 days after the date of transfer when:

- You acquired an existing business in whole or in part, and
- There was no common ownership, management or control between your business and the acquired business at the time of transfer.

Sales and Use Tax

13. For each of the business activities below, select all that apply to this location:

Sales, Rentals, or Repairs of Products

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees

Property Rentals, Leases, or Licenses

- ☐ Rent or lease commercial real property to individuals or businesses
- ☐ Manage commercial real property for individuals or businesses
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports



Sales and Use Tax (continued)

Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

Fuel

- ☐ Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
 - ☐ Gas station only
 - ☐ Gas station and convenience store
 - ☐ Truck stop
 - ☐ Marine fueling
 - ☐ Aircraft fueling
 - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

- ☐ Purchase, consign, trade, or sell secondhand goods
- ☐ Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw material products

If you select either of these activities, you must also submit a *Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)*.

Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
 - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
 - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

Name:

Telephone #:

ext:

☐ Check if # is outside United States
#:

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an *Application for Amusement Machine Certificate (Form DR-18)* to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.

Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:
(Select the type or types of vending machines you operate.)
 - ☐ Food or beverage vending machines
 - ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location:
(Select the type or types of vending machines you operate.)
 - ☐ Food or beverage vending machines
 - ☐ Nonfood or nonbeverage vending machines



Sales and Use Tax (continued)

Sales and Use Tax

Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- ☐ **This business does not conduct activities at this location subject to Florida sales and use tax**

Prepaid Wireless E911 Fee

E911 Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No

If yes, select the box that describes your sales:

- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
16. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
17. Do you rent, lease, or sell car-sharing membership services at this location for the use of motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

Gross Receipts Tax on Dry-cleaning

Dry-Cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? ☐ Yes ☐ No
- If yes, and you import or produce perchlorethylene or other dry-cleaning solvents, you must also complete a [Registration Package \(GT-400401\)](#) for fuels and pollutants.**

Reemployment Tax

Reemployment Tax

For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).

In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at newhire.floridarevenue.com.
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit www.myfloridacfo.com/division/wc/.

19. Do you have or will you have, employees in Florida? ☐ Yes ☐ No
20. Do you, or will you, lease workers from an employee leasing company to work in Florida? ☐ Yes ☐ No

If yes, provide the following:

Name of leasing company:

FEIN:

Department of Business and Professional Regulation license number:

Portion of workforce that is leased:

☐ All ☐ Part

Date of leasing agreement for workers in Florida:

mm dd yyyy



Reemployment Tax (continued)

21. Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)?

☐ Yes ☐ No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.

If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax?

☐ Yes ☐ No

If yes, provide your RT account number:

Are you currently reporting wages to the Florida Department of Revenue?

☐ Yes ☐ No

Are you reactivating your reemployment tax account?

☐ Yes ☐ No

23. On what date did you, or will you, first have an employee in Florida?

mm dd yyyy

24. Employment Type (select only one employment type):

- ☐ Regular employer
- ☐ Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service]
- ☐ Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)]
- ☐ Indian tribe or Tribal unit
- ☐ Governmental entity
- ☐ Agricultural (noncitrus) employer
- ☐ Agricultural (citrus) employer
- ☐ Agricultural crew chief

25. Select one category for your employment:

Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,500 gross wages.

mm dd yyyy

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,000 gross wages.

mm dd yyyy



Reemployment Tax (continued)

Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$10,000 gross wages.

mm dd yyyy

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

26. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

27. Payroll Agent Information. If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm:

Mailing address:

City / State / ZIP:



Reemployment Tax (continued)

Reemployment Tax

28. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

Reporting Forms and Information

Employer's Quarterly Reports, Certifications,
Reporting-related Correspondence:

☐ **Business Information** (address in the
the first section of this application)

☐ **Payroll Agent Information** (address
in Question 27)

☐ **Other** (enter below)

Tax Rate Information

Tax Rate Notices
Related Correspondence:

☐ **Business Information** (address
in the first section of this application)

☐ **Payroll Agent Information**
(address in Question 27)

☐ **Other** (enter below)

Benefits Paid Information

Notice of Benefits Paid
Related Correspondence:

☐ **Business Information** (address in the
first section of this application)

☐ **Payroll Agent Information** (address
in Question 27)

☐ **Other** (enter below)

Other Address for Reporting Forms and Information

Name:

Telephone #:

Ext.:

Mailing address:

City / State / ZIP:

Email address:

Other Address for Tax Rate Information

Name:

Telephone #:

Ext.:

Mailing address:

City / State / ZIP:

Email address:

Other Address for Benefits Paid Information

Name:

Telephone #:

Ext.:

Mailing address:

City / State / ZIP:

Email address:

Communications Services Tax

Communications Services Tax

29. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, select each service you sell.

☐ Telephone service (e.g., local, long distance, wireless, or VOIP)

☐ Paging service

☐ Facsimile (fax) service (not when providing advertising or
professional services)

☐ Reseller (only sales for resale; no sales to retail customers)

☐ Other services; please describe: _____

☐ Video service (e.g., television programming or streaming)

☐ Direct-to-home satellite service

☐ Pay telephone service

☐ Purchase services to integrate into prepaid calling arrangements

30. Are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, you must also submit an *Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)*.



Communications Services Tax (continued)

If you answered No to questions 29 and 30, proceed to the Documentary Stamp Tax section.
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or
only purchase services to integrate into prepaid calling arrangements, go to question 34.

Communications Services Tax

31. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, **select all that apply**.

- ☐ An electronic database provided by the Department of Revenue
☐ Your own database that will be certified by the Department of Revenue

To apply for certification, you must submit an *Application for Certification of Communications Services Database* (Form DR-700012).

- ☐ A database supplied by a vendor. Provide the name of the vendor and product:

Vendor: _____

Product: _____

- ☐ ZIP + 4 and a methodology for assignment when the ZIP codes overlap jurisdictions
☐ ZIP + 4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction)
☐ None of the above.

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction* (Form DR-700020) indicating the new method(s). For more information, visit floridarevenue.com/taxes/cst.

32. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

- ☐ I will file two separate communications services tax returns, one for each type of assignment method.

33. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

Name: _____

Telephone #: _____

Ext: _____

Email address: _____

Documentary Stamp Tax

Documentary
Stamp Tax

34. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)?

☐ Yes

☐ No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month?

☐ Yes

☐ No

Gross Receipts Tax on Electrical Power and Gas

Gross Receipts
Tax

35. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida?

☐ Yes

☐ No

If yes, select the type of utility facility:

☐ Electric

☐ Natural or manufactured gas

36. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use?

☐ Yes

☐ No



Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

37. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida?

☐ Yes ☐ No

If yes, select each extraction activity that you will engage in:

- ☐ Extracting oil for sale, transport, storage, profit, or commercial use
- ☐ Extracting gas for sale, transport, profit, or commercial use
- ☐ Extracting sulfur for sale, transport, storage, profit, or commercial use
- ☐ Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use
- ☐ Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see section 373.4149, Florida Statutes, for boundary description)

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.

File and Pay Electronically

38. Do you wish to: (select only one)

- ☐ Enroll for **both** filing returns and paying tax electronically?
- ☐ Enroll **only** to pay tax electronically?
- ☐ File returns and pay tax electronically **without** enrolling?

39. If you are enrolling, select only one electronic payment method.

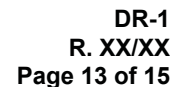
- ☐ **ACH-Debit (e-check)** – The Department's bank withdraws a payment from your bank account when you authorize the payment.
- ☐ **ACH-Credit** – Your bank transfers a payment to the Department's bank account when you authorize the bank to make the payment. **This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.**

40. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext:	Fax #:
-------	--------------	------	--------

Mailing address:

City / State / ZIP:	Email address:
☐ A company employee ☐ A non-related tax preparer ☐ Payroll agent	Federal Preparer Tax Identification Number (PTIN):



File and Pay Electronically

Name:	Telephone #:	Ext:	Fax #:
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City / State / ZIP:	Email address:
☐ A company employee ☐ A non-related tax preparer ☐ Payroll agent	Federal Preparer Tax Identification Number (PTIN):

Bank / financial institution name:	Account type: ☐ Business ☐ Checking ☐ Personal ☒ Savings
Bank account number:	Bank Routing Number:

(If account requires two signatures)



Authorization for Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

Complete this section to receive information about this application by secure email.

- ☐ I authorize the Department to send information regarding this *Florida Business Tax Application* using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____	Telephone #: _____ ext: _____
	☐ Check if # is outside United States
	#: _____

Email address: _____

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

I certify that I am authorized by _____ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

Under penalties of perjury, I declare that I have read the foregoing *Florida Business Tax Application* and that the facts stated in it are true.

Printed name: _____ Title: _____

Signature: _____ Date: _____

Before you submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160



Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

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 speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

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

Form RTS-1S	Report to Determine Succession and Application For Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
GT-400401	Registration Package for Motor Fuel and/or Pollutants, includes the following forms:	
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for e-Services	Rule 12-24.011, F.A.C.
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 RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.
Form DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction	Rule 12A-19.100, F.A.C.



Registering Your Business

DR-1N
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 6

Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- Sales and use tax
- Prepaid wireless E911 fee
- Lead-acid battery fee
- Waste tire fee
- Rental car surcharge
- Documentary stamp tax

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for each Location	Submit one application for each County
• Communications services tax • Gross receipts tax on dry-cleaning facilities • Gross receipts tax on electrical power and gas • Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) • Miami-Dade County Lake Belt fees	• Sales and use tax • Prepaid wireless E911 fee • Lead-acid battery fee • Waste tire fee • Documentary stamp tax	• Rental car surcharge • Operators of: • Amusement Machines • Vending Machines • Newspaper Rack Machines • Automated Kiosks receiving Secondhand Goods

Register online - it's fast and secure! You can apply online using the Department's online application at **floridarevenue.com/taxes/registration**. You will be able to return to the website to retrieve your certificate number(s) after three business days.

Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (FEIN). You will need this number to register with the Department. For more information, visit the IRS website at [irs.gov](https://www.irs.gov).

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** (SSN) to register with the Department. If you are not eligible to obtain a social security number, you must provide a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county control reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name ("doing business as"), if any
- Business mailing address
- Physical street address of business location (including Florida County)
- Physical street address (including Florida County) of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns. For more information, see the *Communications Services Tax* brochure (GT-800011) at floridarevenue.com/forms.

Owner or Manager Information

You will need the following information about the owners or managers of your business:

- **Sole proprietorship** –
name, home address, identification number (SSN or Visa #), and telephone number
- **Each general partner** – (includes married couples)
name, title, home address, identification number (SSN, Visa #, or FEIN), and telephone number
- **Each director, officer, managing member, grantor, trustee, and personal representative** –
name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number
- **Limited liability company (LLC)** –
name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number for all members

Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN)

Mailing addresses for mailing your:

- Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- Tax Rate Information (Tax rate notices and related correspondence)
- Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- To know whether employees were transferred to the new business and, if so, on what date
- To know whether, at the time of acquisition, there was ownership, management, or control of the two entities

It is recommended that before buying an existing business, you ask the seller for documentation of any tax, penalty, or interest that is due to the Florida Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit floridarevenue.com and select "Businesses and Employers," then select "Certificate of Compliance."

File and Pay
Electronically

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number
- Contact person's name, address, telephone and fax numbers, email addresses, and federal preparer tax identification number (PTIN), if using a payroll agent to prepare your reemployment tax returns

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Security
Requirements

Do you have a tax warrant or outstanding tax liability?

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied
- Has an outstanding liability of \$2,500 or more
- Had a previous certificate of registration revoked
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at flrules.org.

Applications You May Need in Addition to a *Florida Business Tax Application*

Additional Applications

Application for Amusement Machine Certificate (Form DR-18)

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida
- the taxable status of sales of communications services will only be known upon use

Application for Self-Accrual Authority / Direct Pay Permit - Sales and Use Tax (Form DR-16A)

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

Applications You May Need in Addition to a *Florida Business Tax Application* (continued)

Additional Applications

Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)

This registration, in addition to a sales and use tax registration, is required for those persons who:

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials

Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)

This report, in addition to registration for reemployment tax purposes, is required if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you. If you acquire an existing business, and there was no common ownership, management, or control between your business and the acquired business, you must complete this report within 90 days of the date of the acquisition. If there was common ownership, management, or control between your business and the acquired business at the time of acquisition, and you report this information in *Florida Business Tax Application* (Form DR-1), you are not required to complete Form RTS-1S.

Independent Contractor Analysis (Form RTS-6061)

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

Applications You May Need Instead of a *Florida Business Tax Application*

Other Applications

Application for Registered Businesses to Add a New Florida Location (Form DR-1A)

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)

This application allows an agent, representative or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

Application for a Consumer's Certificate of Exemption (Form DR-5)

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

Application for Air Carrier Fuel Tax License (Form DR-176)

This application is used by commercial air carriers to obtain a Florida fuel tax license.

Florida Fuel or Pollutants Tax Application (Form DR-156)

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

- change your business name
- change your mailing address
- change your location address within the same county
- close or sell your business

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

What If My Business Information Changes? (continued)

Business Information Changes

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

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

The New Business Start-up Kit available at floridarevenue.com/dor/business provides information to assist newly registered businesses in working with the Florida Department of Revenue.

Contact Us

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

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 speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

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

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-1C	Application for Collective Registration for Short-Term Rental of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption Instructions	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.



Application for Registered Businesses to Add a New Florida Location

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.

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

Use Black or Blue Ink to Complete This Application.

If you hold an active certificate of registration or reemployment tax account issued by the Department because you previously submitted a *Florida Business Tax Application*, use this *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to register:

- an additional business location or Florida rental property, or
- a registered location that has moved from one Florida county to another to collect, report, and pay the following Florida taxes:
 - Sales and use tax
 - Prepaid wireless E911 fee
 - Lead-acid battery fee
 - Waste tire fee
 - Rental car surcharge
 - Documentary stamp tax

Business Information

1. a. Have you previously filed a *Florida Business Tax Application* (online or paper Form DR-1) and received a certificate of registration or reemployment tax account number from the Department? ☐ Yes ☐ No
- b. Is your tax account with the Department currently active? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).
- c. Will you have employees at this location? ☐ Yes ☐ No
- If yes, have you registered for reemployment tax? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).

2. Identification Numbers:

Florida Business Partner Number:

Consolidated Sales and Use Tax Filing Number: (if you file a consolidated sales and use tax return)

(business partner numbers are 4 to 7 digits in length)

80- _____ - ____

County Control Number: (if you use this number to report tax for the county where your business is located):

____ - ____ - ____

3. Reason for Applying (select only one):

- ☐ Additional Florida location for currently registered business
- Date of first taxable activity: ____/____/____
mm dd yyyy

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

- ☐ Additional Florida rental property for currently registered business
- Date of first taxable activity: ____/____/____
mm dd yyyy

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

- ☐ Moved registered Florida location to another Florida county -
- Effective date: ____/____/____
mm dd yyyy

Current sales and use tax certificate number for location

____ - ____ - ____
(this number will be cancelled)

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

When to Use this
Application

Application
Eligibility

Identification
Numbers

Reason for Applying



4. **Business Name, Location, and Mailing Address:**
Sole proprietors - Use last name, first name, middle initial
Partnerships - Use partnership name or last name of general partners
Legal name of business:

Others - Use name filed with the Florida Department of State or similar agency in another state

Business trade name "doing business as" if you have one:

Physical Address: Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address:	Florida County:	Telephone #: ext: ☐ Check if # is outside United States #: Fax #:
City / State / ZIP:		

Mailing Address: Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

Mail to:	Mailing address (if different than business location address):
City / State / ZIP:	

5. **Is this business location only open during a portion of the calendar year?** ☐ Yes ☐ No
If yes, provide the:
First calendar month this business location is open: ; and the
Last calendar month this business location is open:

6. **Business Activities:**

Primary code

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least one.)

If you do not know your NAICS code(s), go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.

Describe the primary nature of your business and type(s) of products or services to be sold.

Sales and Use Tax

7. **For each of the business activities below, (select all that apply to this location):**

Sales, Rentals, or Repairs of Products

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees



Sales and Use Tax (continued)

Property Rentals, Leases, or Licenses

- ☐ Rent or lease commercial real property to individuals or businesses
- ☐ Manage commercial real property for individuals or businesses
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports

Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

Fuel

- ☐ Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
 - ☐ Gas station only
 - ☐ Gas station and convenience store
 - ☐ Truck stop
 - ☐ Marine fueling
 - ☐ Aircraft fueling
 - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

- ☐ Purchase, consign, trade, or sell secondhand goods
- ☐ Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw material products

If you select either of these activities, you must also submit a [Registration Application for Secondhand Dealers and Secondary Metals Recyclers \(Form DR-1S\)](#).

Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
 - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
 - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location

Name:

Telephone #:

ext:

☐ Check if # is outside United States

#:

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an [Application for Amusement Machine Certificate \(Form DR-18\)](#) to obtain an annual [Amusement Machine Certificate](#) for each location where you operate amusement machines.



Sales and Use Tax (continued)

Sales and Use Tax

Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:
(Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location (Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines

Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)

☐ This business does not conduct activities at this location subject to Florida sales and use tax

Prepaid Wireless E911 Fee

E911 Fee

8. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No
- If yes, select the box that describes your sales:
- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees

9. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
10. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
11. Do you rent, lease, or sell car-sharing membership services at this location for the use of motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

Documentary Stamp Tax

Documentary Stamp Tax

12. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)? ☐ Yes ☐ No
- If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month? ☐ Yes ☐ No

Enrollment to File and Pay Tax Electronically

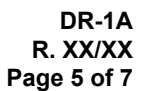
File and Pay Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.



File and Pay Electronically

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.



Enrollment to File and Pay Tax Electronically (continued)

File and Pay Electronically

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this section has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Printed name: _____

Signature: _____ Title: _____ Date: _____

Printed name: _____

Signature: _____ Title: _____ Date: _____

(If account requires two signatures)

Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

Complete this section to receive information about this application by secure email.

- ☐ I authorize the Department to send information regarding this *Application for Registered Businesses to Add a New Florida Location* using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____ Telephone #: _____ ext: _____

☐ Check if # is outside United States

#: _____

Email address: _____

Applicant Declaration and Signature

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, F. S.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

I certify that I am authorized by _____ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

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

Printed name: _____ Title: _____

Signature: _____ Date: _____



Before you submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

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 speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.



Application for Collective Registration of Living or Sleeping Accommodations

DR-1C
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 4

Transient rental accommodations include each living quarter or sleeping or housekeeping accommodation provided to the public for periods of six months or less for consideration. See Rule 12A-1.061, Florida Administrative Code.

Purpose of Application: This application allows an agent, representative, or management company to register multiple transient rental accommodations located in a single county on behalf of each owner to collect, report, and remit sales taxes on the rental, lease, letting, or granting of a license to use the transient rental accommodations. The agent, representative, or management company will collect, report, and remit sales and use tax, any applicable discretionary sales surtax, plus any local option transient rental tax to the Department of Revenue on behalf of each owner. **This application cannot be used to register commercial rental property.**

Written Agreement Required: The agent must maintain on file a written agreement with the property owner to register on the owner's behalf. A suggested format of the written agreement is provided on the next page.

Agent Must be Registered in Each County: The agent must have a sales and use tax certificate number for each county in which transient rental accommodations are located, and for which the agent collects taxable rent. To obtain certificates for additional counties, agents must submit a *Florida Business Tax Application* (online or paper) for each county.

One County Per Application: Properties listed on a single application must be located in the same county. To register properties in more than one county, submit a separate application for each county.

Property Owner Information: Complete the "Individual Property Location Information" section for each property owner or attach a schedule to the application containing the required property owner information. Be sure to include the property owner's certificate of registration number when the property has been previously registered. A sales and use tax *Certificate of Registration* will be issued to each property owner and mailed to the agent, representative, or management company. A letter containing the property's certificate number and the name of the agent, representative, or management company will be mailed to the property owner.

If you are registering a time-share unit, check the box to indicate the property is a time-share unit. Include only the unit number or other time-share designation. A *Certificate of Registration* will be issued in the name of the agent, representative, or management company.

Property Owner's Federal Identification Number: A Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) is required for each property owner. 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 and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Signature of Agent, Representative, or Management Company



Application for Collective Registration of Living or Sleeping Accommodations

Agent, Representative, or Management Company Sales and Use Tax Registration Information

Name of Agent, Representative, or Management Company		Agent's Certificate Number for this County		County Name	
Mailing Address		City	State		ZIP Code
Name of Contact Person		Signature of Agent			Date
Contact Person's Telephone Number	Agent's Name Printed or Typed				

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

Signature of Agent, Representative, or Management Company	Date
Print or Type the Name Signed Above	Title

Mail to: Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City	County		ZIP Code
Property Owner's Mailing Address	City	State	ZIP Code	Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City	County		ZIP Code
Property Owner's Mailing Address	City	State	ZIP Code	Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Application for Collective Registration of Living or Sleeping Accommodations

DR-1C

R. XX/XX

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(Copy this page for additional sheets) Page

Name of Agent, Representative, or Management Company	Agent's Certificate Number for this County	County Name
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Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

* 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 our website at **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE

SOLID WASTE FEES

AMENDING RULE 12A-12.003

SUMMARY OF PROPOSED RULE

The proposed amendments provide instructions on the use of a new sales and use tax form.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the amendments to Rule 12A-12.003, F.A.C., is to incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, p. 4841), to advise the public of the proposed changes to Rule 12A-12.003, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on November 14, 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:

12A-12.003 Registration

PURPOSE AND EFFECT:

The purpose of the amendments to Rule 12A-12.003, F.A.C., is to incorporate references to a new form used to register additional business locations.

SUMMARY:

The proposed amendments provide instructions on the use of a new sales and use tax form.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 403.718(3)(b), 403.7185(3)(b), F.S.

LAW IMPLEMENTED: 212.18(3), 403.718, 403.7185, 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-12.003 Registration.

(1)(a) No change

(b) Registration with the Department for purposes of making retail sales of new motor

vehicle tires or lead-acid batteries is available by using one of the following methods:

1. Registering through the Department's website, www.floridarevenue.com, using the Department's eServices. ~~"e-Services," or~~
2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration form.

(c) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location, or
2. To update a registered location that has moved from one Florida county to another.

(d) No change

(2) No change

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 212.18(3), 403.718, 403.7185 FS. History—New 1-2-89, Amended 10-16-89, 12-16-91, 4-2-00, 4-17-03, 11-6-07, 1-17-18, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.004

SUMMARY OF PROPOSED RULE

The proposed amendments provide instructions on the use of a new sales and use tax form.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, p. 4841), to advise the public of the proposed changes to Rule 12A-16.004, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on November 14, 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:

12A-16.004 Registration

PURPOSE AND EFFECT:

The purpose of the proposed amendments is to incorporate references to a new form used to register additional business locations.

SUMMARY:

The proposed amendments provide instructions on the use of a new sales and use tax form.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), F.S.

LAW IMPLEMENTED: 212.0606, 212.18(3), 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-16.004 Registration.

(1) No change

(2)(a) Registration with the Department for purposes of leasing or renting any for hire

passenger motor vehicle is available by using one of the following methods:

1. Registering through the Department's website www.floridarevenue.com, using the Department's eServices. ~~"e-Services," or~~
2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration form.

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location, or
2. To update a registered location that has moved from one Florida county to another.

(c) No change

(3) No change

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History--New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, 1-17-18, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE

COMMUNICATIONS SERVICES TAX

AMENDING RULES 12A-19.010, 12A-19.020, 12A-19.070, and 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to registration procedures for the Florida communications services tax by updating references to the Florida Business Tax Application and clarifying the procedure to elect or change the method a dealer uses to identify taxing jurisdictions for their customers.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of changes to Rules 12A-19.010, 12A-19.020, and 12A-19.070, is to incorporate or update references to the DR-1, Florida Business Tax Application, and to make registration information consistent throughout the chapter.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communication Services Tax), used to report which database a dealer uses to identify the applicable taxing jurisdictions for their customers. These changes are limited to clarifying that an election of method can be made using either the DR-1 or the DR-700020 when first registering with the Department, but later changes should be reported using the DR-700020.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, p. 4842), to advise the public of the proposed changes to Rules 12A-19.010, 12A-19.020, 12A-19.070, and 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12A-19.010 Registration

12A-19.020 Tax Due at Time of Sale; Tax Returns and Regulations

12A-19.070 Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods

12A-19.100 Public Use Forms

PURPOSE AND EFFECT:

The purpose of changes to Rules 12A-19.010, 12A-19.020, and 12A-19.070, is to incorporate or update references to the DR-1, Florida Business Tax Application, and to make registration information consistent throughout the chapter.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communication Services Tax), used to report which database a dealer uses to identify the applicable taxing jurisdictions for their customers. These changes are limited to clarifying that an election of method can be made using either the DR-1 or the DR-700020 when first registering with the Department, but later changes should be reported using the DR-700020.

SUMMARY:

The proposed amendments provide improvements to registration procedures for the Florida communications services tax by updating references to the Florida Business Tax Application and

clarifying the procedure to elect or change the method a dealer uses to identify taxing jurisdictions for their customers.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 202.17(3)(a), 202.22(6)(a), 202.26(3)(a), (b), (c), (d), (e), (f), (g), (h), (j), 202.27(1), (7), 202.28(1), (2)(b)3., F.S.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(1), (3), (5), (8), (10), (11), (12), (13), 202.12(1), (3), 202.151, 202.16, 202.17(1), (4), (6), 202.19(1), (7), 202.22(1), (4), (5), (6), (8), 202.23, 202.27, 202.28, 202.29, 202.30(3), 202.33, 202.34(1)(a), (3), (4)(c), 202.35(1), (2),

(3), 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-19.010 Registration.

(1) No change

(2)(a) With the exception of the activities described in paragraph (3)(c), a person that engages in the business of providing communications services must register with the Department to obtain a Communications Services Tax Certificate of Registration (Form ~~form~~ DR-700014).

(b) Registration with the Department for communications services tax purposes is available by using one of the following methods:

1. Registering through the Department's website (www.floridarevenue.com) using the Department's eServices. ~~"e-Services", or~~

2. Filing a Florida Business Tax Application (Form ~~form~~ DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the form.

(3)(a) Except as provided herein, a person registering with the Department for the communications services tax must notify the Department of the method(s) that will be employed to determine the local taxing jurisdiction in which service addresses are located. The notification to the Department ~~must~~ ~~shall~~ be made by indicating the method on Form DR-1 ~~using Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.)~~. The following persons are not required to indicate a method ~~file Form DR-700020~~ with respect to the following activities ~~listed~~:

1. through 5. No change

(b) through (d) No change

(4) In order to self-accrue the communications services tax, persons must obtain a Communications Services Tax Certificate of Registration (Form ~~form~~ DR-700014), as provided in subsection (2). See Rule 12A-19.030, F.A.C., Communications Services Tax Direct Pay Permits.

Rulemaking Authority 202.17(3)(a), 202.22(6)(a), 202.26(3)(e), (h) FS. Law Implemented 202.11(1), (5), (8), (12), (13), 202.12(1)(b), 202.17(1),(4), 202.22(6)(a), 202.27(6) FS. History—New 1-31-02, Amended 4-17-03, 7-16-06, 1-17-13, XX-XX-XX.

12A-19.020 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) No change

(2) As compensation for the prescribed record keeping, and accounting for and timely remittance of taxes, persons collecting taxes imposed by and administered under Chapter 202, F.S., are allowed a collection allowance when the return is timely filed with the Department and the amount of tax due is remitted with the return, except as provided in Rule 12-24.009, F.A.C.

(a) No change

(b) Except as provided herein, all communications services tax dealers must notify the Department of the method or methods the dealer will employ to determine local taxing jurisdictions in which service addresses are located. The notification to the Department must ~~shall~~ be made by indicating the method of Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.). All subsequent changes must be reported using Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.). If a communications services tax dealer that is required to notify the Department of the method to be used to determine local taxing jurisdictions fails to notify the Department that the dealer will use a method described in subparagraph (a)1., the dealer will be assigned an initial collection allowance of .25 percent. If a dealer is assigned a collection allowance of .25 percent due to failure to notify the Department of use of a method described in subparagraph (a)1., the dealer will be assigned a .75 percent collection allowance upon subsequently providing a completed Form DR-700020. The dealer will be entitled to a refund or credit of the difference between the .25 percent collection allowance initially assigned and the .75 percent collection allowance during any period the dealer was using an eligible method and claiming the lower allowance

prior to notifying the Department. The following persons are not responsible for collecting and remitting local communications services taxes and are not required to file Form DR-700020:

1. through 5. No change

(c) A communications services tax dealer that assigns customer service addresses using both methods that are eligible for the .75 percent collection allowance and methods that are eligible for only the .25 percent collection allowance must ~~should~~ indicate on Form DR-1 or Form form DR-700020, as provided in paragraph (b), all of the methods that the dealer will employ. In order to claim the .75 percent collection allowance on collections for service addresses assigned pursuant to a method or methods eligible for that collection allowance rate, a dealer will be required to file separate returns for collections eligible for each of the two collection allowances.

(3)(a) No change

(b) Form DR-700016, Florida Communications Services Tax Return, contains current tax rates for each local taxing jurisdiction. These rates are also contained on the Department's website at ~~the address shown inside the parentheses~~ (www.floridarevenue.com/taxes/rates). The Department's website and Form form DR-700016 are revised annually to reflect changes to the tax rate of local jurisdictions ~~when the tax rate in any local jurisdiction changes~~. Versions of Form DR-700016, Florida Communications Services Tax Return, and the applicable reporting periods and service billing dates are provided in Rule 12A-19.100, F.A.C.

(4)(a) through (b) No change

(c) Any person who purchases taxable communications services within Florida, or outside Florida, without payment of the applicable communications services tax is required to remit use tax to the Department based on the cost of the communications services. Persons who are not registered with the Department are required to pay use tax with Form form DR-700019,

Communications Services Tax Return (incorporated by reference in Rule 12A-19.100, F.A.C.), on a semi-annual basis. To avoid penalty and interest for late filing, the payment and return for the period ending June 30 must be received by the Department or be postmarked on or before July 20th, and the return for the period ending December 31 must be received by the Department or be postmarked on or before January 20th.

(5) through (10) No change

Rulemaking Authority 202.151, 202.26(3)(a), 202.27(1), 202.28(2)(b)3. FS. Law Implemented 202.12(1), 202.151 202.16, 202.19(1), 202.22(6), 202.27, 202.28(1), (2), 202.30(3), 202.33(2), 202.35(1) FS. History—New 1-31-02, Amended 4-17-03, 7-31-03, 10-1-03, 9-28-04, 6-28-05, 7-16-06, XX-XX-XX.

12A-19.070 Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods.

(1) No change

(2)(a) No change

(b) A dealer must timely notify the Department of the method or methods to be used in assigning service addresses. Upon initial registration with the Department for communications services tax purposes, dealers must ~~should~~ provide that information when completing Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.). If a dealer changes the method or methods to be used, the dealer must notify the Department of the change in method or methods and of the effective date of the change on Form DR-700020,

Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change

(3) No change

Rulemaking Authority 202.26(3)(b), (f), (g), 202.28(1) FS. Law Implemented 202.22(1), (4), (5), (6), (8), 202.23, 202.28, 202.34(1)(a), 202.35(3) FS. History—New 11-14-05, Amended 12-20-07, 1-17-13, XX-XX-XX.

12A-19.100 Public Use Forms.

(1) through (2) No change

Form Number	Title	Effective Date
(3) through (5)	No change	
(6) DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction Change (Communications Services Tax) (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04864)	____ 01/15
(7) through (13)	No change	

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.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD



Notification of Method Employed to Determine Taxing Jurisdiction Communications Services Tax

DR-700020
R. XX/XX
Rule 12A-19.100, F.A.C.
Effective XX/XX
Page 1 of 2

Communications services dealers, as defined in section 202.11(2) Florida Statutes, must notify the Department of the method(s) they intend to use for determining the local taxing jurisdiction in which service addresses are located. Communications services dealers must file this notice each time they change the method for assigning service addresses to a local taxing jurisdiction. New registrants that have indicated their method of assignment on their application for registration, sellers of pay telephone or direct-to-home satellite services, resellers, providers of prepaid calling arrangements, or direct pay permit holders are not required to file this form.

Please complete the following:

Business Name _____ FEIN _____

Business Partner Number (if known) _____

Communications Services Tax Certificate Number (if known) _____

Mailing Address _____

City _____ State _____ ZIP _____

Contact Person _____ Telephone Number _____

Check the appropriate box(es) for the method(s) you **intend** to use for determining the local taxing jurisdictions in which service addresses for your customers are located. If you use multiple databases, check all that apply.

This business uses:

- ☐ 1. An electronic database provided by the Department.
- ☐ 2. A database developed by this company that will be certified. To apply for certification of your database, complete an *Application for Certification of Communications Services Database* (Form DR-700012).
- ☐ 3. A database supplied by a vendor. Provide the vendor and product name.
Vendor: _____ Product: _____
- ☐ 4. ZIP+4* and a methodology for assignment when ZIP codes overlap jurisdictions. *See note on next page regarding ZIP+4.
- ☐ 5. ZIP+4 that does not overlap jurisdictions. (Example: a hotel located in one jurisdiction.)
- ☐ 6. None of the above.

Two collection allowance rates are available. Dealers whose databases meet the criteria in items 1, 4, or 5 above are eligible for a .75 percent (.0075) collection allowance. Dealers whose databases meet the criteria in item 6 are eligible for a .25 percent (.0025) collection allowance. Dealers meeting the criteria in item 2 are eligible for a .25 percent (.0025) collection allowance until the database is certified. Upon certification, the dealer will receive the .75 percent (.0075) collection allowance. Dealers meeting the criteria in 3 are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

Dealers with multiple databases may need to file two separate returns in order to maximize their collection allowances.

- If all databases are certified or a ZIP+4 method is used, then the dealer is entitled to the .75 percent (.0075) collection allowance.
- If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax. One is to file a single return for all taxable sales from all databases and receive a .25 percent (.0025) collection allowance. The second option is to file two returns: one reporting taxable sales from certified databases (.75 percent allowance) and a separate return for the taxable sales from non-certified databases (.25 percent allowance).
- If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

If you have multiple databases, you may be eligible for both collection allowances. Check the box below if you will file separate returns for each database.

- ☐ I will file two separate communications services tax returns, one for each type of database.

Signature _____

Printed or typed name _____

Title _____ Date _____

Mail this notice to:

Local Government Unit
Florida Department of Revenue
PO Box 5885
Tallahassee, FL 32314-5885

General Information

DR-700020
R. XX/XX
Page 2 of 2

What are the benefits of using the Department's database, a certified database, or a ZIP+4* method of allocating addresses?

- Increased collection allowance.
- Increased accuracy of address assignments, which ensures that the correct amount of tax is charged to your customers.
- Hold harmless provisions. When a dealer exercises due diligence in applying one or more of the methods indicated for determining the local taxing jurisdiction in which a service address is located, the dealer is protected by the hold harmless provisions of the statute. The hold harmless provisions provide that the dealer is not subject to any tax, interest, and penalties which otherwise would become due for the single reason of assigning the address to an incorrect local taxing jurisdiction.

How do I certify a database?

To apply for certification of a database, complete an *Application for Certification of Communications Services Database* (Form DR-700012, incorporated by reference in Rule 12A-19.100, Florida Administrative Code). Please see below for general information about obtaining forms.

*Using ZIP+4:

If a ZIP+4 code overlaps boundaries of municipalities or counties, or if a ZIP+4 code cannot be assigned to the service address because the service address is in a rural area or a location without postal delivery, the dealer of communications services or its database vendor must assign the service address to one specific local taxing jurisdiction within such ZIP code based on a reasonable methodology. A methodology is reasonable if the information used to assign the service address is obtained by the provider or its database vendor from one of the following:

- A database provided by the Department.
- A database certified by the Department.
- Responsible representatives of the relevant local taxing jurisdictions.
- The United States Census Bureau or the United States Postal Service.

For Information and Forms

Information and forms are available on the Department's website at **floridarevenue.com**.

To speak with a Department of Revenue representative, call 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

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.001

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to the registration process for documentary stamp tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the amendments to Rule 12B-4.001, F.A.C., is to incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, pp. 4842-4843), to advise the public of the proposed changes to Rule 12B-4.001, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on November 14, 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:

12B-4.001 Payment of Tax

PURPOSE AND EFFECT:

The purpose of the amendments to Rule 12B-4.001, F.A.C., is to incorporate references to a new form used to register additional business locations.

SUMMARY:

The proposed amendments provide improvements to the registration process for documentary stamp tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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(1), 213.06(1), F.S.

LAW IMPLEMENTED: 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07, 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-4.001 Payment of Tax.

(1) No change

(2) Registered Persons – Unrecorded Documents.

(a) No change

(b) A separate registration application is required for each location where taxable documents that are not recorded with the Clerk of the Court are maintained. If a registered person previously submitted Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department and holds an active certificate of registration or reemployment tax account, the registered person may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional location.

2. To update a registered location that has moved from one Florida county to another.

(c) Registration with the Department for the purposes of the documentary stamp tax is available by using one of the following methods:

1. Registering through the Department's website at (~~www.floridarevenue.com~~) using the Department's eServices. ~~"e-Services."~~

2. Filing Form DR-1, Florida Business Tax Application ~~an Application to Collect and/or Report Tax in Florida (form DR-1,~~ (incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration application.

(d) through (g) No change

(3) Unregistered Persons.

(a) No change

(b) Any person who is not required to register and has not elected to register is required to file a Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents (Form ~~form~~ DR-228, incorporated by reference in Rule 12B-4.003, F.A.C.) and remit tax due.

(4) through (5) No change

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07 FS. History—New 8-18-73, Formerly 12A-4.01, Amended 2-21-77, 12-3-81, Formerly 12B-4.01, Amended 12-5-89, 2-16-93, 12-30-97, 5-4-03, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

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-5.120

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to the registration process for motor fuel tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the amendments to Rule 12B-5.120, F.A.C., is to incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, pp. 4842-4843), to advise the public of the

proposed changes to Rule 12B-5.120, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12B-5.120 Resellers and Retail Dealers

PURPOSE AND EFFECT:

The purpose of the amendments to Rule 12B-5.120, F.A.C., is to incorporate references to a new form used to register additional business locations.

SUMMARY:

The proposed amendments provide improvements to the registration process for motor fuel tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 206.59(1), 213.06(1), F.S.

LAW IMPLEMENTED: 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3), 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-5.120 Resellers and Retail Dealers.

(1) No change

(2)(a) Registration with the Department for purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website at (www.floridarevenue.com) using the Department's eServices. ~~"e-Services," or~~

2. No change

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location.

2. To update a registered location that has moved from one Florida county to another.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 1-17-18, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-12, FLORIDA ADMINISTRATIVE CODE
TAX ON PERCHLOROETHYLENE
AMENDING RULE 12B-12.005

SUMMARY OF PROPOSED RULE

The proposed amendments update the rule to provide that Form DR-156 (Florida Fuel or Pollutants Tax Application) is used to register to produce, sell, or import perchloroethylene into Florida and to remove provisions regarding a registration fee

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-12.005 (Registration), F.A.C., update the application used to register to produce, sell, or import perchloroethylene into Florida and remove provisions regarding a registration fee.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative*

Register on October 31, 2019 (Vol. 45, No. 213, p. 4844), to advise the public of the proposed changes to Rule 12B-12.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12B-12.005 Registration

PURPOSE AND EFFECT:

The proposed amendments to Rule 12B-12.005 (Registration), F.A.C., update the application used to register to produce, sell, or import perchloroethylene into Florida and remove provisions regarding a registration fee.

SUMMARY:

The proposed amendments update the rule to provide that Form DR-156 (Florida Fuel or Pollutants Tax Application) is used to register to produce, sell, or import perchloroethylene into Florida and to remove provisions regarding a registration fee

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 376.75(9)(b), F.S.

LAW IMPLEMENTED: 376.75(2), 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-12.005 Registration.

(1) Every person must file a Florida Fuel or Pollutants ~~Pollutant~~ Tax Application (Form DR-156 DR-166, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department for a pollutant license before producing, selling, importing, or causing perc to be imported into Florida and obtain a pollutant license from the Department. ~~A \$30 registration fee must accompany each application.~~

(2) No change

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1), 376.75(9)(b) FS. Law Implemented 376.75(2) FS. History—New 2-19-95, Amended 3-18-96, 4-17-03, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-11, FLORIDA ADMINISTRATIVE CODE

TECHNICAL ASSISTANCE ADVISEMENTS AND REQUESTS FOR TECHNICAL
ADVISEMENTS

AMENDING RULES 12-11.002 and 12-11.003

REPEALING RULE 12-11.011

SUMMARY OF PROPOSED RULE

Rule 12-11.011, F.A.C., is being repealed, and Rules 12-11.002 and 12-11.003, F.A.C., are being amended to remove references to the repealed rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The Department is repealing Rule 12-11.011, F.A.C., as “Requests for Technical Advice” are an internal procedure and do not constitute a rule. Proposed amendments to Rules 12-11.002 and 12-11.003, F.A.C., modify references to “Requests for Technical Advice.”

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, p. 4839), to advise the public of the proposed changes to Rules 12-11.002 and 12-11.003, F.A.C., the repeal of Rule 12-11.011, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12-11.002 Definitions

12-11.003 Requests for Technical Assistance Advisements

12-11.011 Requests for Technical Advice

PURPOSE AND EFFECT: The Department is repealing Rule 12-11.011, F.A.C., as “Requests for Technical Advice” are an internal procedure and do not constitute a rule. Proposed amendments to Rules 12-11.002 and 12-11.003, F.A.C., modify references to “Requests for Technical Advice.”

SUMMARY: Rule 12-11.011, F.A.C., is being repealed, and Rules 12-11.002 and 12-11.003, F.A.C., are being amended to remove references to the repealed rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 213.22(3), F.S.

LAW IMPLEMENTED: 213.22, 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:

12-11.002 Definitions.

(1) No change.

(2) “Internal Technical Advisements” (ITA) are written statements issued to Department personnel, in response to an internal Departmental request for technical advice ~~a Request for Technical Assistance (RTA)~~, which state the Department’s position on the tax consequences of a specific transaction or event under applicable statutes and rules.

(3) through (9) No change

Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History—New 5-27-82, Formerly 12-11.02, Amended 10-24-96, 6-28-00, XX-XX-XX.

12-11.003 Requests for Technical Assistance Advisements.

(1) through (8) No change

(9) No TAA will be issued to an individual taxpayer who has received notification of the Department’s intent to audit a specific tax, other than a TAA request regarding the sales and use tax exemptions granted to general groceries and medical items pursuant to Sections 212.08(1) and (2), F.S., if a request for technical advice has been submitted by the authorized employee to the Department’s technical staff ~~an RTA by the authorized employee~~, with respect to the same taxpayer and issue, is pending. If the Department does not issue an ITA in this situation, the taxpayer may submit a request for a TAA.

Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History—New 5-27-82, Formerly 12-11.03, Amended 10-24-96, 6-28-00, 1-22-01, XX-XX-XX.

12-11.011 Requests for Technical Advice.

Rulemaking Authority 120.53, 213.06(1) FS. Law Implemented 120.53 FS. History—New 10-24-

96. Repealed XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE

COMPROMISE AND SETTLEMENT

AMENDING RULE 12-13.005

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate revisions to sales tax rules and forms related to the registration process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment removes a reference to requests for technical advice in accordance to Rule Chapter 12-11, which is included in a rule to be repealed.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, p. 4839), to advise the public of the proposed changes to Rule 12-13.005, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on November 14, 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:

12-13.005 Grounds for Finding Doubt as to Liability

PURPOSE AND EFFECT: The proposed amendment removes a reference to requests for technical advice in accordance to Rule Chapter 12-11, which is included in a rule to be repealed.

SUMMARY: The rule is being amended to remove reference to Rule 12-11.011, which is being repealed.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 213.21(5), F.S.

LAW IMPLEMENTED: 213.05, 213.21, 213.22, 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:

12-13.005 Grounds for Finding Doubt as to Liability.

(1) No change

(2) No change

(a) No change

1. No change

a. No change

b. If an auditor submits a request for technical advice ~~in accordance with Rule Chapter 12-11, F.A.C.,~~ and an internal technical advisement is issued in response to that request, the internal technical advisement is part of the audit workpapers and will be considered a written determination of the Department as to that issue.

c. through e. No change

2. through 3. No change

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21, 213.22 FS.

History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-2-01, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD

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 RULES 12B-5.050, 12B-5.070, 12B-5.121, and 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments to the rules and forms remove references to filing electronic returns via electronic data interchange (EDI), as well as updating submission information for temporary fuel licenses.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12B-5.050 (Terminal Suppliers), 12B-5.070 (Terminal Operators), and 12B-5.150 (Public Use Forms), F.A.C., will require terminal suppliers and terminal operators to use extensible markup language (XML) for reporting fuel taxes to the Department, removing the ability for filing returns using EDI. The proposed amendments to Rule 12B-5.121 (Temporary Licenses Issued Under a Declared Emergency), F.A.C., provide that applications for temporary Florida fuel licenses or license extensions may also be faxed or emailed to the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, pp. 4843), to advise the public of the proposed changes to Rules 12B-5.050, 12B-5.070, 12B-5.121, and 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12B-5.050 Terminal Suppliers

12B-5.070 Terminal Operators

12B-5.121 Temporary Licenses Issued Under a Declared Emergency

12B-5.150 Public Use Forms

PURPOSE AND EFFECT:

The proposed amendments to Rules 12B-5.050 (Terminal Suppliers), 12B-5.070 (Terminal Operators), and 12B-5.150 (Public Use Forms), F.A.C., will require terminal suppliers and terminal operators to use extensible markup language (XML) for reporting fuel taxes to the Department, removing the ability for filing returns using electronic data interchange (EDI). The proposed amendments to Rule 12B-5.121 (Temporary Licenses Issued Under a Declared Emergency), F.A.C., provide that applications for temporary Florida fuel licenses or license extensions may also be faxed or emailed to the Department.

SUMMARY:

The proposed amendments to the rules and forms remove references to filing electronic returns via EDI, as well as updating submission information for temporary fuel licenses.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 206.87(1)(e)2., 213.06(1), 213.755(8), F.S.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.051(4), 206.43(1), 206.055, 206.06, 206.62, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.52, 206.62, 206.63, 206.86, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825(1)(a), 206.9835, 206.9865, 206.9931, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.755, 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-5.050 Terminal Suppliers.

(1) No change

(2) Licensing and Bonding.

(a) Licensing.

1. No change

2. To obtain an annual license as a terminal supplier, every person must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices ~~e-Services~~ Program.

3. To enroll in the eServices ~~e-Services~~ Program to make payments and submit returns electronically to the Department, the terminal supplier must do one of the following:

a. Complete enrollment on the Department's website at www.floridarevenue.com, ~~or~~

b. Complete Form DR-600, Enrollment and Authorization for eServices ~~e-Services~~ Program (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department, if the terminal supplier is unable to use the Department's website to enroll; ;

4. through 8. No change

(b) No change

(3) through (4) No change

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted ~~by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel Taxes EDI Technical Implementation Guide (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or~~ by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each

month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change

(6) No change

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)
FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48,
206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91,
206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96,
10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, XX-XX-XX.

12B-5.070 Terminal Operators.

(1) Licensing.

(a) No change

(b)1. To obtain an annual license as a terminal operator, a person must file a Florida Fuel Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices ~~e-Services~~ Program.

2. To enroll in the eServices ~~e-Services~~ Program to submit returns electronically to the Department, the terminal operator must do one of the following:

- a. Complete enrollment on the Department's website at www.floridarevenue.com, ~~or~~
- b. Complete Form DR-600, Enrollment and Authorization for eServices ~~e-Services~~ Program (incorporated by reference in Rule 12-24.011, F.A.C.), as provided in Rule 12-24.004, F.A.C., and return it to the Department, if the terminal operator is unable to use the Department's website to enroll.

3. through 4. No change

(c) No change

(2) Information Returns.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted ~~by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel Taxes EDI Technical Implementation Guide (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.).~~ The electronic return must be filed on or before the 20th day of each month for

transactions occurring during the previous month. A separate return is required for each terminal location. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, XX-XX-XX.

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change

(2) Licensing.

(a) No change

(b) To obtain the temporary Florida fuel license, the person engaging temporarily in business as an importer, exporter, or carrier must file a Florida Temporary Fuel Tax License Application (Form DR-156T, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department, as provided in the application. A copy of the completed Form DR-156T is to be scanned and emailed or faxed to the phone number indicated in the application, and the original application is to be mailed to the address indicated in the application. Form DR-156T may be obtained, without cost, from the Department's website at www.floridarevenue.com/forms or by calling the Department at (850)488-6800. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (d) No change

(e) Duration of Temporary Fuel Licenses.

1. through 2. No change

3. To obtain an extension of the expiration date of the license, the license holder must scan and email, fax, or mail a written request for a one-month extension of the expiration date of the license to the Department. The written request must be scanned and emailed, faxed, or postmarked on or before the expiration date of the current temporary license to:

Account Management – Fuel Unit

Florida Department of Revenue

P.O. Box 6480

Tallahassee FL 32314-6480.

Fax Number: (850) 245-5867 ~~922-5938~~

Email: motor_fuel@floridarevenue.com

4. through 5. No change

(3) through (7) No change

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS. History—New 6-1-09, Amended 1-25-12, XX-XX-XX.

12B-5.150 Public Use Forms.

(1) No change

	Form Number	Title	Effective Date
(2) through (18)	No change		
(19)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____09854)	<u>XX/XX</u> 09/18
(20) through (28)	No change		
(29)	DR-309636N	Instructions for Filing Terminal Operator Information Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04869)	<u>XX/XX</u> 01/15
(30) through (36)	No change		
(37)	DR-309650	Motor and Other Fuel Taxes EDI Technical Implementation Guide (http://www.flrules.org/Gateway/reference.asp?No=Ref-09852)	09/18

(38) renumbered as (37)	No change		
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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.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD



Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 13

General Information

Who Must File? - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under section (s). 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Terminal suppliers 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 on the Department's website at floridarevenue.com/taxes/eEnroll.

Your electronic return must be submitted by eXtensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for e-File Developers and Transmitters*. This guide is available on the website at floridarevenue.com/forms.

Upon receipt of your electronic file the Department will provide on Secure Net a:

- File Receipt Acknowledgement
- Manifest

File Receipt Acknowledgement will be provided immediately and notify you that your file has been uploaded into Secure Net.

Manifest will be available within 24 to 48 hours of the File Receipt Acknowledgment. This document provides a detailed list of exceptions that were discovered during the review of your receipts and disbursements schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or hand delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment no later than 5:00 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Visit the Department's website at floridarevenue.com/taxes/filepay for information on filing and paying taxes electronically.

Late Returns: If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted online at floridarevenue.com/taxes/rates.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted on the Department's website at floridarevenue.com/taxes/rates.

Collection Allowance: If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs. Rates are posted on the Department's website at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene: Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene: Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product**

Type 167), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

Lines 1 through 26 are on Page 4 of the return.

Do not make entries in shaded areas.

When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.

Line 1: Beginning Physical Inventory – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Note: Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar

product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

Line 3: Disbursements – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Gallons – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

Line 8: Tax-Paid Purchases – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

Line 9: Taxable Gallons – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

Line 10: Gasoline and Diesel – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

Line 11: Aviation – Multiply the gallons on Page 4, Line 9, Column D by the tax rate and enter the result.

Line 12: Collection Allowance

- Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

Note: The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

Note: Terminal suppliers and importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 13: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

Note: Terminal Suppliers and Importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 14: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

Note: If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Electronic Data Interchange (EDI), we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Line 15: Local Option Tax Entitled to Collection

Allowance – Gasoline – Enter the total amount of tax from Schedule 11, (Page 12), Column C.

Line 16: Collection Allowance – Gasoline Local Option Tax – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

Line 17: Local Option Tax Not Entitled to Collection

Allowance – Enter the total amount of tax from Schedule 11, Page 12, Column E.

Line 18: Total Local Option Tax Due – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

Line 19: Local Option Tax Entitled to Collection

Allowance – Diesel – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

Line 20: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

Line 21: Local Option Tax Not Entitled to Collection Allowance – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

Line 22: Total Local Option Tax Due – Diesel – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

Line 23: Total Tax Due – Gasoline – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

Line 24: Total Tax Due – Diesel – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

Line 25: Total Tax Due – Aviation – Enter the amount from Line 14, Column D.

Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.

Line 27: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 25.

Line 28: Credit Memos Issued by DOR – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

Line 29: Other Allowed Credits – Enter the amount from Schedule 13B, Page 17, Line 15.

Line 30: Tax Due with Return – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

Line 31: Penalty – If your return is late, compute penalty as indicated on Page 2 under “Late Returns” and enter the result.

Line 32: Interest – If your tax payment is late, compute interest as indicated on Page 2 under “Late Returns” and enter the result.

Line 33: Total Due with Return – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return.

YOU MUST SIGN AND DATE THE RETURN.

Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

Note: Do not enter information in shaded areas.

If you report:

- Less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN

– Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

Note - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999996 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering “BA” in Column 3, “SUM” in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
Note: Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in

Column 3, “SUM” in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Undyed Diesel and Biodiesel Blends - Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other Than Biodiesel – Use the following instructions if you blend tax paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column (5): Not required for Florida reporting purposes.

Columns (6) and (7): Sold to/Purchaser’s Name/FEIN – Enter the name and FEIN of the company the product was sold to.

Column (8): Date Shipped – Enter the date the product was shipped.

Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (10): Net Gallons – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.

Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

Note: Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

Note: Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel: If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail

service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by EDI you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

Blending and Converting – Diesel

If you convert or blend a product (listed in the Product Type Table) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

The Rate on Aviation Gasoline by Product and Use

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
Gasoline (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .
Not Gasoline (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 212, F.S. 6% + Surtax on the total sales price.

Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by vessel or pipeline. Complete this schedule in detail for each

disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

Special Provision for Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

Deliveries to Facilities Not Registered With the DEP. If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

Aviation Gasoline Delivered or Used – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

Other Schedules

Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county

code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a

greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13 to Line 27 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

Schedule 12 Instructions for Shared Collection Allowance Add-back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

Note: To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32399-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

Table of Product Types

Column A	Column B
065 – Gasoline 124 – Gasohol E00 – Denatured Ethanol	167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
Column C	Column D
226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene	125 – Aviation Gasoline 130 – Jet Fuel 142 – Undyed Kerosene

Table of Schedule Types

Schedule of Receipts Table - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

Schedule of Disbursements Table - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered all Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
6A.	Gallons Delivered to Licensed Dealers - Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered - Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered - Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
7C.	Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

References

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

Form DR-309631

Terminal Supplier Fuel Tax Return

Rule 12B-5.150, F.A.C.

Form DR-26

Application for Refund

Rule 12-26.008, F.A.C.



Instructions for Filing Terminal Operator Information Return

For Calendar Year

DR-309636N
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 4

General Information

What's New?

Alternative Fuel - Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A "natural gas fuel retailer" is anyone who sells, produces, or refines liquified petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

Who Must File? All licensed terminal operators must file this return. Terminal operators who operate more than one terminal in Florida must file a separate return for each terminal. Terminal operators must report all transactions on a receipt-by-receipt basis.

The *Terminal Operator Information Return* provides the state with a complete record of all petroleum products handled through a terminal. It also provides the state with an independent source of information used to verify reported transactions. Do not use this return to report tax due.

You must report all inventories of motor fuel (gasoline, gasohol, or denatured ethanol), diesel fuel (dyed or undyed), and aviation fuel (aviation gasoline or jet fuel/kerosene) on your return.

Complete the schedules of receipts and disbursements first. Once completed, summarize the schedules by product (gasoline, undyed diesel, or aviation fuel) and enter the totals on the return. Summarize:

- gasoline, gasohol, and denatured ethanol as gasoline products;
- undyed kerosene, jet fuel and aviation gasoline as aviation fuel;
- dyed kerosene and dyed biodiesel as dyed diesel; and
- undyed biodiesel as undyed diesel.

Enter the totals on Page 4, Lines 2 and 4 of the return.

Do not file a *Terminal Operator Information Return* for bulk storage facilities not defined in the law as terminals.

Electronic Filing: Terminal operators are required to file electronically. Florida law imposes a monthly penalty of \$5,000 for failing to file electronically. Enroll to file electronically on the Department's website at floridarevenue.com/taxes/eEnroll.

Your electronic return must be submitted by eXtensible Markup Language (XML), as provided in the *Motor Fuel XML User Guide for e-File Developers and Transmitters*. This guide is available on the website at floridarevenue.com/forms.

Upon receipt of your electronic file the Department will provide on Secure Net a:

- File Receipt Acknowledgement
- Manifest

File Receipt Acknowledgement will be provided immediately and notify you that your file has been uploaded into Secure Net.

Manifest will be available within 24 to 48 hours of the File Receipt Acknowledgement. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day.

Penalty: If you do not file a complete return, including all schedules, a \$100 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene and Biofuel Product Types

Undyed Kerosene – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100) – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent (1.97%) gasoline by volume to render the product unsuitable for human consumption.

Note : Motor fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Report gasohol as **Product Type 124**, and include it on your return in Column A with gasoline. See Schedule 15A for instructions on reporting gasohol.

Line-by-Line Instructions

Enter the terminal operator name, FEIN, and the collection period ending date in the appropriate space.

Line 1: Beginning Inventory of All Products – Enter the total net gallons of beginning inventory for each product category.

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2, and/or biodiesel (B100) under “undyed diesel.”
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or Internal Revenue Service requirements under “dyed diesel.”

Special Provisions for Aviation Fuels: Chapter 206, F.S., defines all undyed kerosene or diesel #1 as an aviation fuel subject to aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel or similar product will be subject to aviation fuel tax when removed from storage through the terminal rack or upon import by other than bulk transfer into Florida. The terminal operator’s beginning and ending inventory of aviation fuel must reflect all gallons of aviation gasoline, refined aviation kerosene, all undyed kerosene, diesel #1, jet fuel and/or similar product.

Line 2: Total Receipts During Month – Enter the receipts of each product category. Total receipts by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15A, Pages 5 and 6 (Terminal Operator - Schedule of Receipts).

Line 3: Total Gallons Available – Add Line 1 to Line 2 and enter the result for each product category.

Line 4: Total Disbursements – Enter the disbursements for each product category. Total disbursements by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15B, Pages 7 and 8 (Terminal Operator - Schedule of Disbursements).

Line 5: Book Inventory – Subtract Line 4 from Line 3 for each product category and enter the amount.

Line 6: Inventory Discrepancies – Subtract Line 5 (book inventory) from Line 7 (actual inventory) for each product category and enter the amount. If Line 5 exceeds Line 7, use parentheses () to indicate a shortage.

Line 7: Actual Ending Inventory of All Products – Take a physical measurement of the inventory for each product category at the close of business on the last day of the month. Enter the amount under the appropriate column.

Schedule Instructions

Special Provisions for Dyed Fuel: Follow the instructions below to report undyed diesel and biodiesel fuel that is dyed when it leaves the terminal:

1. Report the undyed diesel and biodiesel as a disbursement on Schedule 15B, Pages 7 and 8, with a mode of “BA” (book adjustment).

2. Report the receipt of dyed fuel on Schedule 15A, Pages 5 and 6, with a mode of "BA" (book adjustment).

Schedule of Receipts (Schedule 15A)

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator's return. Use the schedule of receipts located on pages 5 and 6 to report the receipt of petroleum products or biodiesel into a terminal. Each receipt of product into the terminal should be listed on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a receipt-by-receipt basis. This requirement applies to products owned by the reporting terminal supplier or by products owned by other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15A. This information is used to verify the receipt of a product by comparing it to the carrier return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1. Report the receipt of denatured ethanol on Schedule 15A as **Product Type E00**.
2. Report the disbursement of denatured ethanol blended with gasoline on Schedule 15B as **Product Type E00**. This internal disbursement shows the conversion of denatured ethanol to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in Column 4, the "FEIN" of the position holder in Column 6, "sum" in Column 8, the last day of the month for Column 7, and the net gallons in Column 9. Enter 999999991 in all other columns.
3. Report denatured ethanol blended with gasoline as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step two. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
4. Assuming receipt of the gasoline was reported on Schedule 15A, report gasoline blended with ethanol on Schedule 15B as **Product Type 065**. This internal disbursement shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in column 4, the "FEIN" of the position holder in Column 6, the last day of the month

for Column 7, "sum" in Column 8, and the net gallons in Column 9. Enter 999999991 in all other columns.

5. Report gasoline blended with ethanol as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step four. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
6. Once disbursed from the terminal, report the disbursement of the combined gasoline and ethanol blend (gasohol) on Schedule 15B as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Company Name, Terminal Code Number, FEIN, and

Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product into the terminal.

Column (3): Mode of Transport – Enter one of the following:

B = Barge

BA = Book Adjustment

J = Truck

PL = Pipeline

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Columns (4) and (5): Terminal Supplier – Enter the name and FEIN of the position holder that owned the product as reported on the records of the terminal operator when first received in the terminal. You must provide this information regardless of whether the position holder is licensed in Florida.

Column (6): Date Received – Enter the date the product was received into the terminal.

Column (7): Document Number –

- Enter the identifying number from the shipping papers.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (8): Net Gallons – Enter the net gallons received into the terminal. The total of all amounts entered in this column must agree with the amount shown for receipts on

the terminal operator return.

Column (9): Not required in Florida for reporting purposes.

Schedule of Disbursements (Schedule 15B)

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator's return. Use the schedule of disbursements located on pages 7 and 8 to report each removal of petroleum product from a terminal. List each disbursement of product from the terminal on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a disbursement-by-disbursement basis. This requirement applies to products owned and disbursed by the reporting terminal supplier and products disbursed on behalf of other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15B. This information is used to verify the removal of a product from the terminal by comparing it to the carrier return.

In addition, the terminal supplier name and FEIN provide the state with a link to the terminal supplier's return. For each removal listed on the return, there should be a corresponding entry on one of the terminal supplier's schedules filed by the position holder.

Company Name, Terminal Code Number, FEIN, and Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

B = Barge

BA = Book Adjustment

J = Truck

PL = Pipeline

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Column (4): Destination State – Enter the state, territory, or foreign country to which any reportable gasoline, diesel, or aviation fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Columns (5) and (6): Terminal Supplier – Enter the name and FEIN of the company that owned the product as reported on the records of the terminal operator when it was removed from the terminal.

Column (7): Date Shipped – Enter the date the carrier leaves the terminal with the product.

Column (8): Document Number –

- Enter the identifying number from the document issued at the terminal when the product is removed over the rack.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (9): Net Gallons – Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column must agree with the amount shown for disbursements on the terminal operator return.

Column (10): Not required in Florida for reporting purposes.

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.006 and 12A-1.0071
REPEALING RULE 12A-1.025

SUMMARY OF PROPOSED RULE

The proposed rule amendments remove redundant or obsolete language, and the proposed rule repeal removes an unnecessary rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12A-1.006 (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property), F.A.C., is to remove provisions regarding the exemption for labor charges for the repair and maintenance of certain aircraft that is redundant of paragraph 12A-1.007(10)(j), F.A.C. The purpose of the proposed amendments to Rule 12A-1.0071 (Boats Temporarily Docked in Florida), F.A.C., is to clarify the time periods that are tolled for boats purchased exempt from Florida tax when the boat is placed in a registered Florida repair facility, and to remove obsolete references to effective dates. The purpose of the proposed repeal of Rule 12A-1.025 (Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices), F.A.C., is to remove an unnecessary rule.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 31, 2019 (Vol. 45, No. 213, pp. 4839-4840), to advise the public of the proposed changes to Rules 12A-1.006 and 12A-1.0071, F.A.C., the proposed repeal of Rule 12A-1.025, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 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:

12A-1.006 Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property

12A-1.0071 Boats Temporarily Docked in Florida

12A-1.025 Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices

PURPOSE AND EFFECT:

The purpose of the proposed amendment to Rule 12A-1.006 (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property), F.A.C., is to remove provisions regarding the exemption for labor charges for the repair and maintenance of certain aircraft that is redundant of paragraph 12A-1.007(10)(j), F.A.C. The purpose of the proposed amendments to Rule 12A-1.0071 (Boats Temporarily Docked in Florida), F.A.C., is to clarify the time periods that are tolled for boats purchased exempt from Florida tax when the boat is placed in a registered Florida repair facility, and to remove obsolete references to effective dates. The purpose of the proposed repeal of Rule 12A-1.025 (Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices), F.A.C., is to remove an unnecessary rule.

SUMMARY:

The proposed rule amendments remove redundant or obsolete language, and the proposed rule repeal removes an unnecessary rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND
LEGISLATIVE RATIFICATION:

The Agency has determined that this will 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), 213.22(3), F.S.

LAW IMPLEMENTED: 212.02(4), (14)(a), (15), (16), (17), (20), (25), 212.05(1), 212.06(1), (2), (5)(a)1., (8), (12), 212.08(7)(t), (v), 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-1.006 Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property.

(1)(a) Where parts are furnished by the repairer, the entire charge the repairer makes to a customer for adjusting, applying, installing, maintaining, remodeling, or repairing tangible personal property is taxable, ~~except as otherwise provided in paragraph (b) of this subsection.~~

~~(b) Effective October 1, 1994, separately stated labor charges for the repair and maintenance of aircraft with a maximum certified take-off weight of more than 20,000 pounds are exempt, but the charges for parts and equipment furnished in connection with such labor charges remain taxable. If the charges for labor are not separately stated on the customer's invoice, then the entire charge for the repair or maintenance is taxable, unless the repairer (dealer) can establish by evidence in the dealer's records that the dealer furnished no parts or equipment which were incorporated into or attached to the aircraft. See paragraph 12A-1.007(10)(k), F.A.C.~~

(c) renumbered to (b); No change

(2) through (18) No change

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (15), (16), (17), (20), 212.05(1), 212.06(1), (2), (5)(a)1., 212.08(7)(v), ~~212.21(2)~~ FS. History—New 10-7-68, Amended 6-16-72, 12-11-74, 12-31-81, Formerly 12A-1.06, Amended 7-7-92, 10-17-94, XX-XX-XX.

12A-1.0071 Boats Temporarily Docked in Florida.

(1)(a) Notwithstanding ~~Effective September 1, 1992, notwithstanding~~ the provisions of Chapter ~~Chapters 327 and~~ 328, F.S., pertaining to the registration of vessels, a boat upon which sales or use tax has not been paid is exempt from the use tax if it enters and remains in Florida ~~this state~~ for a period not to exceed a total of 20 days in any calendar year, calculated from the date of first dockage or slippage at a facility registered with the Department.

(b)1. When ~~Effective September 1, 1992, if~~ a boat brought into Florida ~~this state for use under this section~~ is placed in a facility that is registered as a dealer with the Department, for repairs, alterations, refitting, or modifications and such repairs, alterations, refitting, or modifications are supported by written documentation, the 20-day period ~~is shall be~~ tolled during the time the boat is physically in the care, custody, and control of the repair facility.

2. The ~~Effective September 1, 1992, the~~ 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by

the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, Compliance Determination-Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c)1. ~~Upon Effective September 1, 1992, upon~~ completion of the repairs, alterations, refitting, or modifications, the registered repair facility must have in its possession, within 72 hours after the date of release, a copy of the release form which shows the date of release and a copy of the certification of any necessary sea trials performed by the repair facility, including the dates and time of the sea trial necessary to test the designated repairs, alterations, modifications, or seaworthiness of the boat, and the release of the boat. In addition, the repair facility shall maintain a log that documents all alterations, additions, repairs, and sea trials during the time the boat is under the care, custody, and control of the facility. The records required in this subsection shall be maintained as a part of the repair facility's records ~~for at least 5 years or until tax~~

imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. through 3. No change

(d) When, within 6 months after the date of its purchase, a boat is brought into Florida and placed into a facility registered with the Department for repairs, alterations, refitting, or modifications as provided in the rule this state under paragraphs (a), (b) and (c), the 6-month period provided in Section 212.05(1)(a)2. or 212.06(8), F.S., is ~~shall be~~ tolled. ~~See subsection 12A-1.007(9), F.A.C.~~

(e) ~~During Effective September 1, 1992,~~ during the period of repairs, alterations, refitting, or modifications and during the 20-day period ~~referred to in paragraphs (a) and (b),~~ the boat may be listed for sale, contracted for sale, or sold exclusively by a broker or dealer registered with the Department without incurring a use tax. The sale of the boat is subject to tax. ~~; however, sales tax applies to all such sales.~~

(f) The mere storage of a boat at a registered repair facility does not qualify as a tax-exempt use in Florida ~~this state~~.

(2) through (3) No change

Rulemaking Authority ~~212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), (3), 117.05(13), 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(t), 213.37, 328.03, 328.56, 328.58, 837.06 FS. History—New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, XX-XX-XX.~~

12A-1.025 Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices.

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(a), 212.05(1), 212.06(1)(a) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.25, Repealed XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD