

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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

MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Wilton Simpson

December 19, 2023

Contacts: Alec Yarger, Director
Office of Legislative and Cabinet Services
(850) 617-8324

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

LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
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- | | | |
|---------------|--|--|
| <div>1.</div> | Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration, Property Tax Oversight, and 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 remain unchanged upon reaching the date applicable for final adoption. | |
|---------------|--|--|

(ATTACHMENT 1)
(ATTACHMENT 2)
(ATTACHMENT 3)

RECOMMEND APPROVAL

ATTACHMENT 1



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 19, 2023

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, 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 one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

Chapter 12A-1 Sales and Use Tax

- 12A-1.097, F.A.C., Public Use Forms
- 12A-1.116, F.A.C., Application for a Florida Farm Tax Exempt Agricultural Materials Card

Chapter 12A-19 Communications Services Tax

- 12A-19.100, F.A.C., Public Use Forms

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

Chapter 12A-1 Sales and Use Tax

Why are the proposed rules necessary?

Section 1, Chapter 2023-154, L.O.F., created the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card in section 212.08(19), F.S. A farmer whose property is classified as agricultural or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services may apply to the Department of Revenue for a TEAM card beginning January 1, 2024. The farmer may then present the TEAM card to a seller instead of a certificate or affidavit otherwise required to claim the applicable sales tax exemptions.

This law also requires the Department of Revenue to adopt rules necessary to administer the TEAM card. Proposed new Rule 12A-1.116, F.A.C. (Florida Farm Tax Exempt Agricultural Materials Card), is necessary to provide the application process to obtain a TEAM card and the methods a selling dealer may use to document an exempt sale to a farmer who has been issued a TEAM Card. The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to adopt, by reference, the new application by which a farmer whose property meets the requirements of section 212.08(19), F.S., may apply to the Department of Revenue for a TEAM Card.

What do the proposed rules do?

Proposed new Rule 12A-1.116, F.A.C., provides the eligibility criteria and application process to obtain a TEAM Card, as well the methods a selling dealer may use to document an exempt sale to a purchaser who has been issued a TEAM card and is using the card to make tax exempt purchases of agricultural materials. The proposed amendments to Rule 12A-1.097, F.A.C., adopt, by reference, the new application by which a farmer whose property meets the requirements of section 212.08(19), F.S., may apply to the Department of Revenue for a TEAM Card.

Were comments received from external parties?

No. A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, p. 3923), to advise the public of the creation of Rule 12A-1.116, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 2, 2023. One request was received, and a workshop was held on November 2, 2023. No comments were received at the workshop. No written comments were received.

Chapter 12A-19 Communications Services Tax

Why is the proposed rule necessary?

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023.

What does the proposed rule do?

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes new communications services tax rates for Collier County and the unincorporated areas of Volusia County, and removes returns for reporting periods prior to January 2023. The proposed rule provides the final reporting period for the current tax return, January 2023–December 2023, and adopts a new Florida Communications Services Tax Return (Form DR-700016) with local communications services tax rates for reporting periods beginning January 2024.

Were comments received from external parties?

No. A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, pp. 3923-3924), 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 November 2, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

For each rule, attached are copies of:

- Summaries, which includes:
 - Summary of Proposed Rules
 - Facts and Circumstances Justifying Proposed Rules
 - Federal Comparison Statements
 - Summary of Rule Development Workshop
 - Summary of Rule Hearing (if a hearing has been conducted)
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.116

SUMMARY OF PROPOSED RULES

The creation of Rule 12A-1.116 (Florida Farm Tax Exempt Agricultural Materials Card) F.A.C., provides the eligibility criteria and application process to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, as well the methods a selling dealer may use to document an exempt sale to a purchaser who has been issued a TEAM Card.

Revisions to Rule 12A-1.097 (Public Use Forms), F.A.C., incorporate new Form DR-1 TEAM, the application form by which a farmer whose property meets certain requirements may apply to the Department of Revenue for a TEAM Card beginning January 1, 2024.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 1, Chapter 2023-154, L.O.F., created the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card in section 212.08(19), F.S. A farmer whose property is classified as agricultural or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services may apply to the Department of Revenue for a TEAM card beginning January 1, 2024. The farmer may then present the TEAM card to a seller instead of a certificate or affidavit otherwise required to claim the applicable sales tax exemptions. Proposed new Rule 12A-1.116, F.A.C. (Florida Farm Tax Exempt Agricultural Materials Card), is necessary to provide the application process to obtain a TEAM card and the methods a selling dealer may use to document an exempt sale to a farmer who has been issued a TEAM Card.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to adopt, by reference, the new application by which a farmer whose property meets the requirements of section 212.08(19), F.S., may apply to the Department of Revenue for a TEAM Card.

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 2, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, p. 3923), to advise the public of the creation of Rule 12A-1.116, F.A.C., and Form DR-1 TEAM (incorporated in the amendment of Rule 12A-1.097, F.A.C.), and to provide that, if requested in writing, a rule development workshop would be held on November 2, 2023. One request was received, and a workshop was held on November 2, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

12A-1.116 Florida Farm Tax Exempt Agricultural Materials Card

PURPOSE AND EFFECT: Section 1, Chapter 2023-154, L.O.F., created the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card in section 212.08(19), F.S. A farmer whose property is classified as agricultural or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services may apply to the Department of Revenue for a TEAM card beginning January 1, 2024. The farmer may then present the TEAM card to a seller instead of a certificate or affidavit otherwise required to claim the applicable sales tax exemptions. Proposed new Rule 12A-1.116, F.A.C. (Florida Farm Tax Exempt Agricultural Materials Card), is necessary to provide the application process to obtain a TEAM card and the methods a selling dealer may use to document an exempt sale to a farmer who has been issued a TEAM Card.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to adopt, by reference, the new application by which a farmer whose property meets the requirements of section 212.08(19), F.S., may apply to the Department of Revenue for a TEAM Card.

SUMMARY: The creation of Rule 12A-1.116, F.A.C. (Florida Farm Tax Exempt Agricultural Materials Card), provides the eligibility criteria and application process to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, as well the methods a selling dealer may use to document an exempt sale to a purchaser who has been issued a TEAM Card. Revisions to Rule 12A-1.097 (Public Use Forms), F.A.C., incorporate new Form DR-1 TEAM, the application form by which a farmer whose property meets certain requirements may apply to the Department of Revenue for a TEAM Card beginning January 1, 2024.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), (19)(b), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room , Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) through (g)	No change.	
<u>(h) DR-1TEAM</u>	<u>Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)</u>	<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), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), (19)(b), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-

1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23,_____.

12A-1.116 Florida Farm Tax Exempt Agricultural Materials Card.

(1) For purposes of this rule, a “qualified farmer” means a farmer, as defined in section 212.02(28), F.S., whose property has been classified as agricultural pursuant to section 193.461, F.S., or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on property the farmer owns or leases.

(2)(a) Any qualified farmer in Florida desiring to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, hereafter referred to as “TEAM Card,” must complete the Application for Florida Farm Tax Exempt Agricultural Materials (TEAM) Card (Form DR-1TEAM, incorporated by reference in Rule 12A-1.097, F.A.C.). The applicant farmer must indicate whether they qualify as a farmer who owns real property classified as agricultural pursuant to section 193.461, F.S., or they qualify as a farmer who has enrolled in and implemented best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on land owned or leased by the farmer.

(b) The Department of Agriculture and Consumer Services will issue a TEAM Card to applicants approved by the Department of Revenue.

(c) The TEAM Card will be valid for five years from the date of issuance.

(3)(a) A farmer that holds a valid TEAM card may present the card to a selling dealer to purchase items exempt from sales tax pursuant to applicable sales tax exemptions provided in section 212.08, F.S. A farmer may present the TEAM Card to a selling dealer instead of a certificate or affidavit otherwise required by Chapter 212, F.S.

(b) The selling dealer or lessor is only required to obtain one copy of the farmer’s TEAM Card to make tax exempt sales to the farmer during the effective period indicated on the TEAM Card. A selling dealer or lessor who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the TEAM Card. The selling dealer or lessor must maintain a copy of the TEAM Card in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c) Instead of maintaining a copy of the TEAM Card as provided in paragraph (b), a selling dealer or lessor may

document the exempt sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for a single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

a. By using the Department’s online Certificate Verification System at floridarevenue.com/taxes/certificates; or

b. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department’s online Certificate Verification System, the dealer may key up to five (5) purchaser’s TEAM Card numbers into the system. When using the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser’s TEAM Card number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid TEAM Card. Persons with hearing or speech impairments may call the Florida Relay Service by dialing 711, 1(800)955-8770 (Voice), or 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(d)1. Vendor authorization number for regular customers – valid for the effective period indicated on the TEAM card. Instead of obtaining a copy of the TEAM Card or a Transaction Authorization Number from the Department for each sale to the farmer, the selling dealer may obtain a Vendor Authorization Number for that farmer. This option is available to selling dealers throughout the calendar year without limitation.

2. The “vendor authorization number” is a customer-specific authorization number that will be valid for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

3. The Department’s online Certificate Verification System allows the user to verify up to five TEAM Card numbers and to obtain a transaction authorization number for single sales made to each exempt farmer at once. The system also allows the user to upload a batch file of up to 50,000 accounts or 10 MB for verification of TEAM card numbers and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

Rulemaking Authority 212.08(19), 213.06(1) FS. Law Implemented 95.091(3), 212.02(28), 212.08(19), 212.13(2)

FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 19, 2023



Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card

Section 1. Business Information

Florida Business Partner (BP) Number
(if currently registered with the Florida
Department of Revenue for tax purposes):

Federal Employer Identification Number (FEIN):

Social Security Number (sole proprietors only):

Legal Name of Business (if applying as an individual/sole proprietor use first name, middle initial, and last name):

Trade Name (doing business as or DBA) if applicable:

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

☐ Sole Proprietor (individual owner)

☐ Limited liability company (LLC)

☐ Partnership (select one below):

(select one below):

☐ Married couple

☐ Single member

☐ General partnership

☐ Multi-member

☐ Limited liability partnership (LLP)

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

☐ Limited partnership (LP)

☐ Joint venture

☐ C Corporation

☐ Corporation (select one below):

☐ S Corporation

☐ C Corporation

☐ Disregarded (reported by single member)

☐ S Corporation

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

☐ Not-for-profit

☐ Partnership

☐ Foreign corporation

☐ C Corporation

☐ S Corporaion

☐ Other _____

What is the primary agricultural commodity you are in the business of producing?

Provide the North American Industry Classification System (NAICS) code for your primary agricultural commodity. If you do not know your NAICS code, go to **census.gov/naics** and enter a keyword to search the most recent NAICS list.

Mailing Address:

City:

State:


ZIP:

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 (F.S.), 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.



Section 2. Qualifying Questions

Applicant must meet one of the following criteria to qualify for a Florida TEAM Card.

1. Are you a farmer whose property is classified as agricultural by the county property appraiser pursuant to section (s.) 193.461, F.S.?
- ☐ Yes.
Provide the physical address of the property and parcel number in the space provided below then proceed to the Number of TEAM Cards Requested. If you own multiple qualifying properties, provide the address and parcel number of the largest qualifying property.
- ☐ No. Proceed to next question.
2. Are you a farmer who has implemented best management practices (BMP) adopted by the Department of Agriculture and Consumer Services (DACS) pursuant to s. 403.067(7)(c)2., F.S. on property you own or lease?
- ☐ Yes.
I have implemented BMP on property I:
- ☐ Own
- ☐ Lease (**A copy of the Lease agreement must be submitted with your application.**)
- BMP Type:
- ☐ Aquaculture
- ☐ Silviculture
- ☐ Other _____
- Provide the physical address of the property and parcel number in the space provided below then proceed to the Number of TEAM Cards Requested. If you own multiple qualifying properties, provide the address and parcel number of the largest qualifying property.
- ☐ No.  If you answered no to both questions, you do not qualify for a Florida TEAM card. Farmers that do not qualify for a TEAM Card may continue using the *Suggested Purchaser's Exemption Certificate* provided in Rule 12A-1.087, F.A.C., to claim applicable sales tax exemptions on items for agricultural use.

Address _____

Parcel Number _____

City, State, ZIP _____

County _____

Number of TEAM Cards Requested: _____ (quantity limit of 10 cards)

Section 3. Contact Information

Name of Contact Person: _____

Contact Person's Phone Number: _____

Contact Person's Email Address*: _____

* Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure pursuant to s. 213.053(2), F.S.

Your privacy is important to the Department. To protect your privacy, access to personal information about your business is limited to the person who has signed this application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secure email regarding this application. If so, the Department will send information regarding this application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this application will be mailed to you.

- ☐ I authorize the Florida Department of Revenue to send information regarding this application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card using the Department's secure email. I understand that this method requires additional steps to view the information provided.



Section 4. Applicant Signature

I certify that I am authorized to execute this application and meet the qualifying criteria selected in Section 2.
I further certify that, if granted, the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card will only be used to claim the applicable agricultural sales tax exemptions provided in s. 212.08, F.S.

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

Signature

Date

Print Name

Title

General Information

What is a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card?

The TEAM card is a sales tax exemption card for use by qualified farmers to claim the applicable sales tax exemptions on items for agricultural use. Farmers may present the TEAM card to the selling dealer instead of paper exemption certificates.

The TEAM card does not expand or create agricultural exemptions beyond those provided in s. 212.08, F.S.

Who Qualifies for a Florida TEAM Card?

A farmer whose real property is classified as agricultural pursuant to s. 193.461, F.S.

OR

A farmer who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services (DACS) pursuant to s. 403.067(7)(c)2., F.S., on property it owns or leases.

A **farmer** is a person, such as an individual, corporation, partnership, or limited liability company directly engaged in the business of producing crops, livestock, or other agricultural commodities. The term includes, but is not limited to, horse breeders, nurserymen, dairy farmers, poultry farmers, cattle ranchers, apiarists, and persons raising fish. (See ss. 212.02(2), 212.02(12), and 212.02(28), F.S.)

If you do not meet one of the above qualifying criteria, you are not eligible for a TEAM card. Farmers that do not qualify for a team card may continue to use paper exemption certificates. (See Rule 12A-1.087, F.A.C.)

How Do I Apply for a TEAM Card?

Complete and submit the *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* (Form DR-1 TEAM) and any required documentation to the Florida Department of Revenue (Department). For documentation requirements see Question 2, Page 2. The Department will notify you if additional information or documentation is needed to determine if you qualify.

How to Submit Forms and Documentation

Apply online at floridarevenue.com/forms.

By Mail:

Account Management – MS 1-5730
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

If your application is approved, the Department will notify DACS and they will issue you a TEAM card(s).

Do TEAM Cards Expire?

Yes. TEAM cards expire 5 years after the date of issuance as shown on the TEAM card. At the end of the five-year period, the Department will use available information to determine whether you continue to qualify for the TEAM card. (See s. 212.084, F.S.)

The Department will notify DACS to issue you a new TEAM card(s) when your eligibility can be established.



The Department will issue you a request for documentation when it is unable to determine your eligibility to receive a new TEAM card(s). Failure to respond may result in your TEAM card(s) expiring and a renewal will not be issued.

To ensure receipt of communications from the Department, be sure to notify us if your mailing address or other contact information changes. The quickest way to notify us is by visiting **floridarevenue.com/taxes/updateaccount**.

To notify us in writing, mail to:
Account Management – MS 1-5730
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

If you have any questions about the status of your application, call Taxpayer Services at 850-488-6800.

If you need to replace a lost or stolen card, or want to know if your TEAM card has been mailed, you can email DACS at **FarmTEAMCard@fdacs.gov**.

Forms are available at **floridarevenue.com/forms**.

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

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 proposed amendments to Rule 12A-19.100 (Public Use Forms), adopt Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provide the final reporting period for the current tax return, January 2023–December 2023, and remove reporting periods, service billing dates and returns for reporting periods prior to January 2023.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100 (Public Use Forms), are necessary to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, pp. 3923-3924), 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 November 2, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Communications Services Tax

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016), to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023. When in effect, the rule will provide the final reporting period for the current tax return, January 2023-December 2023, and adopt a new Florida Communications Services Tax Return (Form DR-700016) with local communications services tax rates for reporting periods beginning January 2024.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provides the final reporting period for the current tax return, January 2023-December 2023, and removes reporting periods, service billing dates and returns for reporting periods prior to January 2023.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

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

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):
DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room , Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1) No change.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>01/24</u>	<u>January 2024 –</u>	<u>January 1, 2024 –</u>

01/23	January 2023 – <u>December 2023</u>	January 1, 2023 – <u>December 31, 2023</u>
05/22	May 2022 – December 2022	May 1, 2022 – December 31, 2022
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
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) DR-700012	No change	

(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	XX/XX
(b)(a) No change.		
(b) DR 700016	Florida Communications Services Tax Return (R. 05/22) (http://www.flrules.org/Gateway/reference.asp?No=Ref 14236)	05/22
(c) DR 700016	Florida Communications Services Tax Return (R. 01/22) (http://www.flrules.org/Gateway/reference.asp?No=Ref 14237)	01/22
(d) DR 700016	Florida Communications Services Tax Return (R. 03/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref 13415)	04/21
(e) DR 700016	Florida Communications Services Tax Return (R. 01/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref 12525)	01/21
(f) DR 700016	Florida Communications Services Tax Return (R. 01/20) (http://www.flrules.org/Gateway/reference.asp?No=Ref 11480)	01/20
(g) DR 700016	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref 10176)	01/19
(h) DR 700016	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref 08961)	01/18
(i) DR 700016	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref 07758)	01/17
(j) DR 700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref 07757)	07/16
(k) DR 700016	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref 06316)	01/16
(l) DR 700016	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref 06320)	07/15
(m) DR 700016	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref 04860)	01/15

(n) DR 700016	Florida Communications Services Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03624)	01/14
(e) DR 700016	Florida Communications Services Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02118)	01/13
(p) DR 700016	Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02119)	01/13
(q) DR 700016	Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00822)	01/12
(r) DR 700016	Florida Communications Services Tax Return (R. 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00823)	01/12
(s) DR 700016	Florida Communications Services Tax Return (R. 01/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00088)	02/11
(t) DR 700016	Florida Communications Services Tax Return (R. 08/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00087)	02/11
(u) DR 700016	Florida Communications Services Tax Return (R. 01/10)	01/10
(v) DR 700016	Florida Communications Services Tax Return (R. 06/09)	01/10
(w) DR 700016	Florida Communications Services Tax Return (R. 01/09)	01/09
(x) DR 700016	Florida Communications Services Tax Return (R. 09/08)	01/09
(y) DR 700016	Florida Communications Services Tax Return (R. 06/08)	01/09
(z) DR 700016	Florida Communications Services Tax Return (R. 05/08)	01/09
(aa) DR 700016	Florida Communications Services Tax Return (R. 01/08)	01/08
(bb) DR 700016	Florida Communications Services Tax Return (R. 09/07)	11/07
(ee) DR 700016	Florida Communications Services Tax Return (R. 06/07)	11/07
(dd) DR 700016	Florida Communications Services Tax Return (R. 02/07)	11/07
(ee) DR 700016	Florida Communications Services Tax Return (R. 01/07)	04/07
(ff) DR 700016	Florida Communications Services Tax Return (R. 06/06)	04/07
(gg) DR 700016	Florida Communications Services Tax Return (R. 01/06)	07/06

(hh) DR 700016	Florida Communications Services Tax Return (R. 11/05)	07/06
(ii) DR 700016	Florida Communications Services Tax Return (R. 06/05)	07/06
(jj) DR 700016	Florida Communications Services Tax Return (R. 1/05)	06/05
(kk) DR 700016	Florida Communications Services Tax Return (R. 11/04)	06/05
(ll) DR 700016	Florida Communications Services Tax Return (R. 10/04)	06/05
(mm) DR 700016	Florida Communications Services Tax Return (R. 06/04)	09/04
(nn) DR 700016	Florida Communications Services Tax Return (R. 1/04)	09/04
(oo) DR 700016	Florida Communications Services Tax Return (R. 12/03)	09/04
(pp) DR 700016	Florida Communications Services Tax Return (R. 11/03)	09/04
(qq) DR 700016	Florida Communications Services Tax Return (R. 10/03)	09/04
(rr) DR 700016	Florida Communications Services Tax Return (R. 06/03)	10/03
(ss) DR 700016	Florida Communications Services Tax Return (R. 03/03)	10/03
(tt) DR 700016	Florida Communications Services Tax Return (R. 01/03)	04/03
(uu) DR 700016	Florida Communications Services Tax Return (R. 12/02)	04/03
(vv) DR 700016	Florida Communications Services Tax Return (R. 11/02)	04/03
(ww) DR 700016	Florida Communications Services Tax Return (R. 10/02)	04/03
(xx) DR 700016	Florida Communications Services Tax Return (R. 01/02)	04/03
(yy) DR 700016	Florida Communications Services Tax Return (R. 12/01)	04/03
(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 175.1015, 185.085, 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, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 19, 2023

DR-700016
R. 01/24
Page 1 of 24

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

FEIN

[illegible]

TO:



Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

Use black ink.

Cents

- | | | |
|-----|--|-----|
| 1. | Tax due on sales subject to 4.92% state and 0.15% 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: _____
(If rate above is blank, check one) <input type="checkbox"/> None applies <input type="checkbox"/> 0.0025 <input type="checkbox"/> 0.0075 | 6. |
| 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) Check here if negative <input type="checkbox"/> | 10. |
| 11. | Multistate credits (from Schedule V) | 11. |
| 12. | Amount due with return | 12. |

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

DR-700016
R. 01/24

DOR USE ONLY

postmark or hand delivery date

--	--

DR-700016

New location address: _____

New mailing address:

Amount due

Payment is due on the 1st and LATE if postmarked or hand delivered after



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 0.15% 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			0.0770	
Alachua			0.0602	
Archer			0.0602	
Gainesville			0.0637	
Hawthorne			0.0602	
High Springs			0.0602	
La Crosse			0.0422	
Micanopy			0.0590	
Newberry			0.0602	
Waldo			0.0602	
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.

DR-700016S

R. 01/24

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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 0.15% 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.

DR-700016S

R. 01/24

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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 0.15% 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			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0210	
Naples			0.0522	
COLUMBIA				
Unincorporated area			0.0612	
Fort White			0.0150	
Lake City			0.0612	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
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			0.0180	
Apalachicola			0.0450	
Carrabelle			0.0672	
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 0.15% 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			0.0274	
Clewiston			0.0612	
La Belle			0.0512	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
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 0.15% 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			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
HOLMES				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
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			0.0582	
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				



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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 0.15% 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			0.0140	
Bristol			0.0602	
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 0.15% 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 0.15% 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			0.0290	
Cinco Bayou			0.0572	
Crestview			0.0582	
Destin			0.0582	
Fort Walton Beach			0.0622	
Laurel Hill			0.0340	
Mary Esther			0.0562	
Niceville			0.0610	
Shalimar			0.0560	
Valparaiso			0.0582	
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 0.15% 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 Beach			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				



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 0.15% 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 0.15% 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			0.0570	
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 0.15% 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			0.0030	
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			0.0612	
Sopchoppy			0.0210	
St. Marks			0.0600	
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 0.15% 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 (0.0492) and gross receipts tax rate (0.0015)	0.0507	5. Gross receipts tax rate (0.0237)	0.0237		
3. State 4.92% plus 0.15% 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.
	0.1144	

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	

Penalty and Interest Calculation			U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	
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. 01/24

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% state portion and the 0.15% gross receipts portion of the tax. Residential service is subject to the 2.37% 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% (0.0492). The total rate for the gross receipts portion is 2.52% (0.0252), which is composed of 0.15% (0.0015) and 2.37% (0.0237). The rate for direct-to-home satellite services is 11.44% (0.1144). 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 are returns due?

Returns 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 Payment of Tax

If you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. You may use the Department's free and secure website to file and pay tax electronically. Visit floridarevenue.com/taxes/filepay for information on paying tax electronically.

When is payment due?

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

Payments mailed to the Department 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 day of the month.

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.

Penalty for late payments

A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the total amount due. See chart on next page.

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 floridarevenue.com/taxes/rates.

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.

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% state and 0.15% 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% 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 0.75% (0.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a 0.75% (0.0075) 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 0.25% (0.0025) 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% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% 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.

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% state tax and 0.15% 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% state portion and the 0.15% 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% gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37% 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% state tax and 0.15% gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (0.0492) and gross receipts tax rate (0.0015). The state tax rate of 0.0507 is preprinted. This rate is comprised of both the 4.92% state portion and the 0.15% gross receipts portion.

Line 3 - State tax due. Enter the total 4.92% state tax plus the 0.15% 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% 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 0.0237 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 0.1144 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 0.0075 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 situsing 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. For periods July 2015 and later, the state rate is 5.07%, which is a combination of the 4.92% state portion and the 0.15% 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 0.0075 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 0.0025 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%), but should have been reported in Jurisdiction B (tax rate 2.10%). 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 0.0110 = \$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 0.0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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 0.0210 = \$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 0.0110 = \$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%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) 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%) 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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 0.0210 = \$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 0.0110 = \$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 0.0075 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 0.0025 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 situs 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% 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 0.0075 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 0.0025 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.

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 19, 2023

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notice of Proposed Rule and Hold Public Hearing;
and Requesting Approval of Filing and Certifying Proposed Rule for Final
Adoption if the Rule Remains Unchanged

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

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

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed amended rule. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for Rule 12D-16.002, F.A.C., Index to Forms.

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

Why is the proposed rule necessary?

The purpose of the amendments to Rule 12D-16.002, F.A.C., are necessary to incorporate, by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, Chapter 2023-17, L.O.F., which amends section 196.1978, F.S. and creates section 196.1979, F.S.).

What does the proposed rule do?***12D-16.002, F.A.C., Index to Forms***

- Amends Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, to capture newly created affordable housing property exemptions, including; land owned by a non-profit and leased; newly constructed multifamily projects certified by the Florida Finance and Housing Corporation; and county and municipal affordable housing exemptions adopted by ordinance and certified by the local entity.
- Amends recapitulation forms, DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data*; DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; and DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data*. The amendments will capture newly created exemptions for affordable housing properties to be reported to the Department.

Were comments received from external parties?

Yes. A rule development workshop was held on September 12, 2023. Comments were received regarding statute citations and the additional exemption for land owned by a nonprofit and leased on Forms DR-403EB and DR-489EB. Comments were received regarding the layout and qualifying questions on Form DR-504AFH. In response to these comments, the Department added a line to report leased land for affordable housing and clarified newly constructed property on the recapitulation exemption breakdown forms. The Department also revised Form DR-504AFH to create section labels, add statute citations, and clarify qualifying questions to assist applicants in determining exemption type and documentation required to support the exemption request.

For each rule, attached are copies of:

- Summary, which includes:
 - Summary of Proposed Rule
 - Facts and Circumstances Justifying Proposed Rule
 - Federal Comparison Statement
 - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), incorporate by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, Chapter 2023-17, L.O.F., which amends section 196.1978, F.S. and creates section 196.1979, F.S.).

The amendments to Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, capture newly created affordable housing property exemptions including; land owned by a nonprofit entity and leased; newly constructed multifamily projects certified by the Florida Housing Finance Corporation; and multifamily projects exempted by county or municipal ordinance and certified by the local entity. as provided in section 8 and 9, Chapter 2023-17, L.O.F.

The amendments to recapitulation forms including DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data*; DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; and DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data*. The amendments will capture the newly created exemptions for affordable housing properties to be reported to the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in sections 8 and 9 of Chapter 2023-17, Laws of Florida, which amended s. 196.1978, F.S., and created section 196.1979, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 12, 2023

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on August 29, 2023 (Vol. 49, No. 168, p. 3173). The Department held a rule development workshop on September 12, 2023, and invited interested parties and county officials to attend in person and through a teleconference system. Comments were received regarding statute citations and the additional exemption for leased land on Forms DR-403EB and DR-489EB. Comments were received regarding the layout and qualifying questions on Form DR-504AFH. In response to these comments, the Department added a line to report leased land for affordable housing and clarified newly constructed property on the recapitulation exemption breakdown forms. The Department also revised Form DR-504AFH to create section labels, add statute citations, and clarify qualifying questions to assist applicants in determining exemption type and documentation required to support the exemption request.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to incorporate, by reference, updates to an exemption application and tax roll recapitulation forms to reflect law changes under the Live Local Act for affordable housing (sections 8 and 9, Chapter 2023-17, L.O.F., which amends section 196.1978, F.S. and creates section 196.1979, F.S.). The amendments to the forms capture newly created affordable housing exemptions including: land owned by a nonprofit entity and leased, newly constructed multifamily projects certified by the Florida Housing Finance Corporation, and multifamily projects exempted by ordinance and certified by the governing body of a county or municipality to be reported to the Department.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., affect five forms. Amend Form DR-504AFH, *Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property*, to provide one application for newly created affordable housing exemptions; including land owned by a non-profit and leased to provide affordable housing; newly constructed multifamily projects certified by the Florida Housing Finance Corporation; and multifamily projects exempted by county or municipal ordinance and certified by the governing entity, as provided in section 8 and 9, Chapter 2023-17, L.O.F.

Amend recapitulation forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data*; DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida*; and DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data* to capture newly created exemptions for affordable housing properties to be reported to the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5), 197.319 FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 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: To be determined

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (5)(a) No Change.			
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. <u>xx/xx</u> 1/18)	<u>xx/xx</u> 1/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ 09017	
(6)(a) No change.			
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>xx/xx</u> 1/18)	<u>xx/xx</u> 1/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ 09018	
(7)(a) through (27) No Change.			
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. <u>xx/xx</u> 1/18)	<u>xx/xx</u> 01/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ 09020	
(b)	DR-489PC	No Change.	
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. <u>xx/xx</u> 1/18)	<u>xx/xx</u> 01/18
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ 09021	
(29) through (40)(a) No Change.			
(b)	DR-504AFH	Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property (r. <u>xx/xx</u> 11/21)	<u>xx/xx</u> 11/21
		https://www.flrules.org/Gateway/reference.asp?No=Ref-____ 13831	
(c) through (61) No Change.			

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5), 196.1978(3)(e), 196.1979(3)(f), 197.319 FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS. History–New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 29, 2023.



FLORIDA

**AD VALOREM TAX EXEMPTION APPLICATION AND RETURN
FOR MULTIFAMILY PROJECT AND
AFFORDABLE HOUSING PROPERTY**

Sections Section 196.1978 and 196.1979, Florida Statutes

DR-504AFH
R. xx/xx N. 11/24
Rule 12D-16.002, F.A.C.
Effective xx/xx 11/24
Page 1 of 7

This application is for use by owners of affordable housing for persons or families with certain income limits, as provided in **sections (ss.) section (s.) 196.1978 and 196.1979**, Florida Statutes (F.S.), to apply for a (select one):

- ☐ **A. Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**
Complete page 2 (Section A) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(a), F.S.
- ☐ **B. Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners:**
Complete page 3 (Section B) and attach with signature page 1 and attach required documentation from page 7. Section 196.1978(1)(b), F.S.
- ☐ **C. Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation:**
Complete page 4 (Section C.) and attach with signature page 1. Section 196.1978(2), F.S.
- ☐ **D. Newly Constructed Multifamily Project Exemption:**
Complete page 5 (Section D.) and attach with signature page 1. Section 196.1978(3), F.S.
- ☐ **E. County & Municipal Affordable Housing Exemption on Multifamily Properties:**
Complete page 6 (Section E.) and attach with signature page 1. Section 196.1979, F.S.

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year.**

General Information (ALL applicants must complete this section)			
Applicant name			
Mailing address		Physical address, if different	
Business phone		County where property is located	
Parcel identification number or legal description			

Signature (ALL applicants must complete this section.)
Florida law requires property appraisers to determine whether an organization uses the identified property for exempt purposes before granting an ad valorem tax exemption. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the exemption requested.
I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

For use by property appraisers	Application Number
--------------------------------	--------------------

Section A: Affordable Housing Property Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on affordable housing property.) (See section 196.1978(1)(a), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.
2. On January 1 of the current year, was the property owned entirely by the applicant?
☐ Yes ☐ No
3. Does the property provide affordable housing to eligible persons as defined by s. 159.603, F.S.? ☐ Yes ☐ No
4. Does the property provide affordable housing to persons or families meeting the income limits specified in s. 420.0004, F.S.? ☐ Yes ☐ No
5. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No

If **yes**, attach a copy of documentation of the affirmative steps.

Section B: Affordable Housing Land Exemption for Non-Profit, section 501(c)(3) Qualified Owners (Complete this section if you are applying for an exemption from ad valorem tax on land owned by a not-for-profit corporation but leased and used for affordable housing.) (See s. 196.1978(1)(b), F.S., for requirements)

1. On January 1 of the current year, was the applicant a not-for-profit corporation, qualified as charitable under s. 501(c)(3) of the Internal Revenue Code, and in compliance with Revenue Procedures 96-32, 1996-1 C.B. 717? ☐ Yes ☐ No

If **yes**, attach a copy of the determination letter issued by the Internal Revenue Service, a copy of the Articles of Incorporation, as amended, and a copy of the Bylaws, as amended.

If **no**, attach a copy of the applicant's Articles of Organization, as amended, and other organizing documents evidencing the organization's purpose.

2. On January 1 of the current year, was the land owned entirely by the applicant and leased for a minimum of 99 years for the purpose of, and predominantly used for providing affordable housing to persons or families meeting the income limits specified in ss. 196.1978(1)(b) and 420.0004, F.S.?

(s. 196.1978(1)(b)) *For qualifying purposes the square footage of the improvements used to provide the affordable housing must be greater than 50% of the square footage of all improvements on the land.*

☐ Yes ☐ No

If **yes**, state the square footage of the improvements used to provide the affordable housing:

State the square footage of all improvements on the land:

3. Florida law provides for exemption of property where affirmative steps are being taken to prepare the property to provide affordable housing. The term "affirmative steps" means environmental or land use permitting activities, creation of architectural plans or schematic drawings, land clearing or site preparation, construction or renovation activities, or other similar activities that demonstrate a commitment of the property to providing affordable housing. [s. 196.196(5)(a)] I am claiming affirmative steps. ☐ Yes ☐ No

If **yes**, attach a copy of documentation of the affirmative steps.

Section C: Multifamily Project Exemption for Recorded Agreement with the Florida Housing Finance Corporation

(Complete this section if you are applying for an exemption for a multifamily project for affordable housing to persons or families with certain income limits.)

(See s. 196.1978(2), F.S., for requirements)

1. On January 1 of the current year, how many units of the multifamily project are used to provide affordable housing? _____
2. Is the property subject to an agreement with the Florida Housing Finance Corporation which provides the property will be used for affordable housing property for extremely-low-income, very-low-income, or low-income limits? ☐ Yes ☐ No
3. Is the agreement with the Florida Housing Finance Corporation recorded in the official records of the county where the property is located? ☐ Yes ☐ No
Attach a copy of the agreement or list the official records book and page numbers.
4. On January 1 of the current year, has at least 15 years been completed since of the earliest of:
 - a. recorded agreement or
 - b. certificate of occupancy or certificate of substantial completion or
 - c. January 1 of the first year the property was placed in service as an affordable housing property been completed?☐ Yes ☐ No

Section D: Newly Constructed Multifamily Project Exemption

Complete this section if you are applying for an exemption from ad valorem tax on a newly constructed Multifamily Project substantially completed within the earlier of 5 years before this application or the first application for certification from Florida Housing Finance Corporation, that contains more than 70 units, which will be restricted as affordable housing under the requirements in s. 196.1978(3), F.S. On January 1 of the current year:
(See s. 196.1978(3), F.S., for requirements)

1. * Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No

Rent on multifamily units cannot exceed the amount specified by the most recent multifamily rental programs income and rent limit chart.

The rental market study must identify the fair market value rent of each unit for which a property owner seeks an exemption. (S. 196.1978(3)(m), F.S.)

2. How many of the units were occupied by tenants with an income greater than 80% but not more than 120% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property receives an ad valorem property tax exemption of 75% of the assessed value. of the units and proportionate land.

3. How many of the units were occupied by tenants with an income that does not exceed 80% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

Qualified property is exempt from ad valorem property taxes of the assessed value. of the units and proportionate land.

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. Attach a certification notice determined by the Florida Housing Finance Corporation.

6. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No

Units must be rented for an amount no greater than the lesser of the rent limit chart amount or 90 percent of fair market rent.

*Item #1: Submit copies of either:

- Most recent multifamily rental programs income and rent limit chart posted by the Corporation and derived from the Multifamily Tax Subsidy Projects Income Limits

Or,

- A rental market study of the fair market value rent as determined by a rental market study conducted by an independent, certified General appraiser. The appraiser must follow standards of professional practice and use comparable property within the same geographic area and of the same type as the property for which the exemption is sought.

Section E: County & Municipal Affordable Housing Property Exemption on Multifamily Properties

(See s. 196.1979, F.S.) Complete this section if you are applying for an exemption from ad valorem tax based on a county/municipality ordinance.

- Qualified property may receive **up to 75%** ad valorem tax exemption of the assessed value if fewer than 100% of the multifamily units are used to provide affordable housing.
- Qualified property may receive **up to 100%** ad valorem tax exemption if 100% of the multifamily units are used to provide affordable housing.

On January 1 of the current year:

1. How many of the units were occupied by tenants with an income greater than 30% but not more than 60% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

3. How many of the units were occupied by tenants with an income that does not exceed 30% of the median annual adjusted gross income for households within the metropolitan statistical area or the county in which the person or family resides?

4. How many of the units were vacant but, in the previous year were occupied by a tenant, qualified for the exemption, otherwise qualify, and the use of the units is restricted to providing affordable housing, and reasonable effort is being made to lease the units to eligible persons or families.

5. What is the total number of residential units contained within the multifamily project?
The multifamily project must contain 50 or more units.

6. What percent of the total residential units were used for affordable housing?
The multifamily project must have at least 20% of the total units used to provide affordable housing.

7. Were the affordable housing units rented for an amount that does not exceed either the rent limit chart published by the U.S. Department of Housing and Urban Development or 90 percent of fair market rent as determined by a rental market study, whichever is less? ☐ Yes ☐ No
*Units must be rented for an amount no greater than the **lesser of the rent limit chart amount or 90 percent of fair market rent.***

8. Has the property had any of the following:

☐ Cited for code violations on three or more occasions in the past 24 months before submission of this application? ☐ Yes ☐ No

☐ Any code violations that have not been properly remedied by the property owner before the submission of this application? ☐ Yes ☐ No

☐ Any unpaid fines or charges relating to the cited code violations? ☐ Yes ☐ No

9. Attach a copy of the certification of qualified property from the local entity with this application for exemption. Applications for certification are determined by the local entity. If you are applying for both a county and a municipal exemption, attach both certifications.

Affordable Housing Property Exemption - Information and Documentation Required

See Sections 196.1978(1)(a) and 196.1978(1)(b), F.S.

1. Provide a copy of the organization's most recent financial statement.
2. Provide a copy of the organization's most recent federal tax return (if filed).
3. Provide the following fiscal and other records showing in reasonable detail the financial condition, record of operation, and exempt and nonexempt uses of the property, where appropriate, for the immediately preceding fiscal year:
 - a. A schedule of payments or advances, directly or indirectly, by way of salaries, fees, loans, gifts, bonuses, gratuities, drawing accounts, commissions or other compensation (except for reimbursements for reasonable out-of-pocket expenses incurred on behalf of the applicant) to
 - any officer, director, trustee, member, or stockholder, or
 - any person, company, or other entity directly or indirectly controlled by the applicant.
 - b. An explanation for the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of the applicant or any entity directly or indirectly controlled by the applicant.
 - c. Any contractual arrangement by the applicant or any officer, director, trustee, member, or stockholder of the applicant regarding the
 - rendition of services;
 - provision of goods or supplies;
 - management of the applicant;
 - construction or renovation of the property;
 - procurement of the real, personal, or intangible property; and
 - other similar financial interest in the affairs of the applicant.
 - d. A schedule of payments or amounts for
 - salaries for operation;
 - services received;
 - supplies and materials;
 - reserves for repair, replacement, and depreciation of the property;
 - any mortgage, lien, and other encumbrances; and
 - other purposes (explain).
 - e. A schedule of charges for services rendered by the applicant. If the charges for services rendered exceed the value of the services rendered, information on whether the excess is used to pay maintenance and operational expenses furthering its exempt purpose or to provide services to persons unable to pay for the services.
 - f. An affirmative statement that no part of the property, or no part of the proceeds of the sale, lease, or other disposition of the property, will inure to the benefit of its members, directors, or officers, or to any person or firm operating for a profit or for a nonexempt purpose.

Need Help?

In Florida, local governments are responsible for administering property tax. The best resource for assistance is the property appraiser in the county where the property is located. Find websites for county property appraisers at:

FloridaRevenue.com/Property/Pages/LocalOfficials.aspx

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

DRAFT

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1 § 196.031(1)(a)	Real	\$25,000 Homestead Exemption					1
2 § 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption					2
3 § 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4 § 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5 § 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6 § 196.095	Real	Licensed Child Care Facility in Enterprise Zone					6
7 § 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					7
8 § 196.183	Personal	\$25,000 Tangible Personal Property Exemption					8
9 § 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					9
10 § 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					10
11 § 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					11
12 § 196.1975	Real & Personal	Charitable Homes for the Aged					12
13 § 196.1977	Real	Proprietary Continuing Care Facilities					13
14 § 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property					14
15 § 196.198	Real & Personal	Educational Property					15
16 § 196.1983	Real & Personal	Charter School					16
17 § 196.1985	Real	Labor Union Education Property					17
18 § 196.1986	Real	Community Center					18
19 § 196.1987	Real & Personal	Biblical History Display Property					19
20 § 196.199(1)(a)	Real & Personal	Federal Government Property					20
21 § 196.199(1)(b)	Real & Personal	State Government Property					21
22 § 196.199(1)(c)	Real & Personal	Local Government Property					22
23 § 196.199(2)	Real & Personal	Leasehold Interests in Government Property					23
24 § 196.1993	Real	Agreements with Local Governments for use of Public Property					24
25 § 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					25
26 § 196.1997	Real	Historic Property Improvements					26
27 § 196.1998	Real	Historic Property Open to the Public					27
28 § 196.1999	Personal	Space Laboratories & Carriers					28
29 § 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					29
30 § 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					30
31 § 196.202	Real & Personal	Blind Exemption					31
32 § 196.202	Real & Personal	Total & Permanent Disability Exemption					32
33 § 196.202	Real & Personal	Widow's Exemption					33
34 § 196.202	Real & Personal	Widower's Exemption					34
35 § 196.24	Real & Personal	Disabled Ex-Service Member Exemption					35
36 § 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					36
37 § 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					37
38 § 196.173	Real	Deployed Service Member's Homestead Exemption					38
39 § 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					39
40 § 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					40
41 § 196.182	Personal	Renewable Energy Source Devices (80% exemption)					41
42 § 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed					42
43 § 196.1978(1)(b)	Real	Leased Land for Affordable Housing					43
44 § 196.1979	Real & Personal	Affordable Housing Property (County)					44

Note: Centrally assessed property exemptions should be included in this table.

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida

Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

DRAFT

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1 § 196.031(1)(a)	Real	\$25,000 Homestead Exemption					1
2 § 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption					2
3 § 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4 § 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5 § 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6 § 196.095	Real	Licensed Child Care Facility in Enterprise Zone					6
7 § 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					7
8 § 196.183	Personal	\$25,000 Tangible Personal Property Exemption					8
9 § 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					9
10 § 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					10
11 § 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					11
12 § 196.1975	Real & Personal	Charitable Homes for the Aged					12
13 § 196.1977	Real	Proprietary Continuing Care Facilities					13
14 § 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property					14
15 § 196.198	Real & Personal	Educational Property					15
16 § 196.1983	Real & Personal	Charter School					16
17 § 196.1985	Real	Labor Union Education Property					17
18 § 196.1986	Real	Community Center					18
19 § 196.1987	Real & Personal	Biblical History Display Property					19
20 § 196.199(1)(a)	Real & Personal	Federal Government Property					20
21 § 196.199(1)(b)	Real & Personal	State Government Property					21
22 § 196.199(1)(c)	Real & Personal	Local Government Property					22
23 § 196.199(2)	Real & Personal	Leasehold Interests in Government Property					23
24 § 196.1993	Real	Agreements with Local Governments for use of Public Property					24
25 § 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					25
26 § 196.1997	Real	Historic Property Improvements					26
27 § 196.1998	Real	Historic Property Open to the Public					27
28 § 196.1999	Personal	Space Laboratories & Carriers					28
29 § 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					29
30 § 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					30
31 § 196.202	Real & Personal	Blind Exemption					31
32 § 196.202	Real & Personal	Total & Permanent Disability Exemption					32
33 § 196.202	Real & Personal	Widow's Exemption					33
34 § 196.202	Real & Personal	Widower's Exemption					34
35 § 196.24	Real & Personal	Disabled Ex-Service Member Exemption					35
36 § 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					36
37 § 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					37
38 § 196.173	Real	Deployed Service Member's Homestead Exemption					38
39 § 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					39
40 § 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					40
41 § 196.182	Personal	Renewable Energy Source Devices (80% exemption)					41
42 § 196.1978(3)	Real & Personal	Affordable Housing Property (State), Newly Constructed					42
43 § 196.1978(1)(b)	Real	Leased Land for Affordable Housing					43
44 § 196.1979	Real & Personal	Affordable Housing Property (County)					44

Note: Centrally assessed property exemptions should be included in this table.

DR-403V
R.xx/xx 04/18
Rule 12D-16.002,
F.A.C.
Eff. xx/xx 04/18
Page 1 of 2

The 20xx Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____
Check one of the following:
____ County ____ Municipality
____ School District ____ Independent Special District
Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

County: _____

Date Certified: _____

DRAFT

	Column I	Column II	Column III	Column IV	
	Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
Just Value					
1	Just Value (193.011, F.S.)			0	1
Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)			0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *			0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)			0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)			0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *			0	6
7	Just Value of Historically Significant Property (193.505, F.S.)			0	7
8	Just Value of Homestead Property (193.155, F.S.)			0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)			0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)			0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)			0	11
Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)			0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)			0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)			0	14
Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)			0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *			0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)			0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)			0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *			0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)			0	20
21	Assessed Value of Homestead Property (193.155, F.S.)			0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)			0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)			0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)			0	24
Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	25
Exemptions					
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)			0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)			0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *			0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)			0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)			0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)			0	31
32	Widows / Widowers Exemption (196.202, F.S.)			0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102,196.202, 196.24, F.S.)			0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)			0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *			0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *			0	36
37	Lands Available for Taxes (197.502, F.S.)			0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)			0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)			0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)			0	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *			0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)			0	42
Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	0	0	0	43
Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	0	0	0	44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

DR-403V
R.xx/xx 04/18
Rule 12D-16.002,
F.A.C.
Eff. xx/xx 04/18
Page 1 of 2

The 20xx Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____

Check one of the following:

County

School District

Municipality

Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

County: _____

Date Certified: _____

DRAFT

Column I	Column II	Column III	Column IV
Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property

Just Value

1	Just Value (193.011, F.S.)				0	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11

Assessed Value of Differentials

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24

Total Assessed Value

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
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Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102,196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *				0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
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Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44
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* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

Authority: _____

County: _____

Date Certified: _____

Check one of the following:

☐ County ☐ Municipality
☐ School District ☐ Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

DRAFT

Just Value

1	Just Value (193.011, F.S.)				0	1
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Just Value of All Property in the Following Categories

2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11

Assessed Value of Differentials

12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14

Assessed Value of All Property in the Following Categories

15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24

Total Assessed Value

25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
----	---	---	---	---	---	----

Exemptions

26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational(196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42

Total Exempt Value

43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
----	--	---	---	---	---	----

Total Taxable Value

44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44
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* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 19, 2023

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notices of Proposed Rule 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 amended 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 businesses, small counties, or small cities and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for proposed rules. The Department therefore requests approval to publish two Notices of Proposed Rule in the *Florida Administrative Register* for Rules 12D-7.0155, Enterprise Zone Exemption for Child Care Facilities, and 12D-16.002, F.A.C., Index to Forms.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules including materials incorporated by reference, 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? The proposed changes are necessary to repeal a rule and two forms that contain provisions that are no longer applicable.

What do the proposed rules do?

12D-7.0155, Enterprise Zone Exemption for Child Care Facilities

The repeal of this rule removes a rule previously used to administer the provisions of section 196.095, F.S., which provided an exemption for child care facilities located in an enterprise zone pursuant to the Florida Enterprise Zone Act, repealed by section 290.016, F.S., effective December 31, 2015. The enterprise zone boundaries in existence before December 31, 2015, were preserved to allow local governments to administer local incentive programs within these boundaries through December 31, 2021, with certain exceptions. (See section 3, Chapter 2021-179, L.O.F.) Facilities can no longer apply for this exemption.

12D-16.002, F.A.C., Index to Forms.

- Repeal Form DR-418E, *Enterprise Zone Ad Valorem Property Tax Exemption – Child Care Facility Application for Exemption Certification*. This form was previously submitted to the Enterprise Zone Development Agency for the enterprise zone in which the child care facility was located to receive the exemption in section 196.095, F.S.
- Repeal Form DR-456, *Notice of New, Rebuilt, or Expanded Property*. A business seeking an enterprise zone property tax credit as a new or expanded business previously used this form to receive the credit in section 193.077, F.S.

Were comments received from external parties?

No. The Department published a Notice of Rule Development on November 17, 2023, to provide, if requested in writing, a workshop. No request was received.

For each rule, attached are copies of:

- Summaries, which include:
 - Summary of Proposed Rule
 - Facts and Circumstances Justifying Proposed Rule
 - Federal Comparison Statement
 - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
REPEALING RULE 12D-7.0155

SUMMARY OF PROPOSED RULE

The proposed repeal of Rule 12D-7.0155, F.A.C. (Enterprise Zone Exemption for Child Care Facilities), removes the obsolete procedures and application (Form DR-418E) for a licensed operator of a child care facility located within an enterprise zone to apply for certification by the local governing body or enterprise zone development agency of entitlement to the property tax exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed repeal of Rule 12D-7.0155, F.A.C., is to remove an obsolete rule previously used to administer the property tax exemption for a licensed child care facility operated within an enterprise zone under the Florida Enterprise Zone Act repealed by section 290.016, F.S., effective December 31, 2015.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

The Department published a Notice of Rule Development for the proposed repeal of Rule 12D-7.0155, F.A.C., in the *Florida Administrative Register* on November 17, 2023 (Vol. 49, No. 224, p. 4295), to schedule a workshop, if requested in writing. The Department received no request for a workshop and no workshop was held. The Department received no written comments.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-7.0155 Enterprise Zone Exemption for Child Care Facilities

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12D-7.0155, F.A.C. (Enterprise Zone Exemption for Child Care Facilities), is to remove an obsolete rule previously used for local administration of a property tax exemption for a licensed child care facility operated within an enterprise zone under the Florida Enterprise Zone Act repealed by section 290.016, F.S., effective December 31, 2021.

SUMMARY: The proposed repeal of Rule 12D-7.0155, F.A.C., removes the obsolete procedures and application (Form DR-418E) for a licensed operator of a child care facility located within an enterprise zone to apply for certification by the local governing body or enterprise zone development agency of entitlement to the property tax exemption.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 196.095 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-7.0155 Enterprise Zone Exemption for Child Care Facilities.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.095 FS. History—New 12-30-99,
Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), repeal two forms relating to the repeal of exemptions for child care facilities or businesses in enterprise zones. The Florida Enterprise Zone Act was repealed by section 290.016, F.S., effective December 31, 2015.

Repeal Form DR-418E, *Enterprise Zone Ad Valorem Property Tax Exemption – Child Care Facility Application for Exemption Certification*. This form was previously submitted to the Enterprise Zone Development Agency for the enterprise zone in which the child care facility was located to receive the exemption in section 196.095, F.S.

Repeal Form DR-456, *Notice of New, Rebuilt, or Expanded Property*. A business seeking an enterprise zone property tax credit as a new or expanded business previously used this form to receive the credit in section 193.077, F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., are necessary to repeal two obsolete forms previously used to administer exemptions for child care facilities or new, rebuilt or expanded businesses located in enterprise zones.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

The Department published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on November 17, 2023 (Vol. 49, No. 224, p. 4295), to schedule a workshop, if requested in writing. The Department received no request for the workshop and no workshop was held. The Department received no written comments.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLES:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The Florida Enterprise Zone Act was repealed by section 290.016, F.S., effective December 31, 2015. The purpose of the proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms), is to repeal two obsolete forms previously used to administer exemptions for child care facilities or new, rebuilt or expanded businesses located in enterprise zones.

SUMMARY: The proposed amendments to Rule 12D-16.002, F.A.C., repeal obsolete Form DR-418E, *Enterprise Zone Ad Valorem Property Tax Exemption – Child Care Facility Application for Exemption Certification*, and obsolete Form DR-456, *Notice of New, Rebuilt, or Expanded Property*.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5), 196.1978(3)(e), 196.1979(3)(f), 197.319 FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8771 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (12)(b) No change.			
(e)	DR 418E	Enterprise Zone Ad Valorem Property Tax Exemption — Child Care Facility Application For Exemption Certification (n. 12/99)	1/00

(13) through (16) No change.			
(17)	DR 456	Notice of New, Rebuilt, or Expanded Property	9/84
(18) through (61) Renumbered to (17) through (60) No change.			

Rulemaking Authority 195.002(2), 195.027(1), 196.075(4)(d), (5), 197.319 FS. Law Implemented 95.18, 136.03, 192.001(18), 192.0105, 193.052, ~~193.077~~, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.036, 194.037, 194.171, 194.181, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, ~~196.095~~, 196.101, 196.121, 196.131, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1978, 196.1979, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS. History–New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 17, 2023

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 19, 2023

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, 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 one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Governor and 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:

- 12E-1.008, F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate

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, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Why is the proposed rule necessary?

The proposed rule is necessary to adopt changes in procedures and forms related to determination of good cause not to cooperate.

What does the proposed rule do?

Rule 12E-1.008, F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate

- Adopt changes for processing requests for good cause to not cooperate based upon information provided by the recipient. The Department will suspend actions on child support case activities from the time a request to not cooperate is received until a final determination is made.
 - *Notice of Noncooperation* (CS-CF07)
 - *Request to Not Cooperate* (CS-CF08)
 - *Notice of Decision Request to Not Cooperate* (CS-CF11)

Were comments received from external parties?

No. The Department published a Notice of Rule Development on June 28, 2023, and scheduled a workshop for July 12, 2023, if requested in writing. No request was received.

For each rule, attached are copies of:

- Summaries, which includes:
 - Summary of Proposed Rules
 - Facts and Circumstances Justifying Proposed Rules
 - Federal Comparison Statements
 - Summary of Rule Development Workshop
 - Summary of Rule Hearing (if a hearing has been conducted)
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULE 12E-1.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.008, F.A.C. (Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate), adopt updates to the Notice of Noncooperation (CS-CF07), the Request to Not Cooperate (CS-CF08), and the Notice of Decision Request to Not Cooperate (CS-CF11) providing the Department will suspend actions on child support case activities from the time a request to not cooperate is received until a final determination is made.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.008, F.A.C. (Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate – new title), and the related forms are necessary to provide that any action on child support case activities will be suspended from the time a request to not cooperate is received until a final determination is made.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 12, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 28, 2023 (Vol. 49, No. 125) to advise the public of the proposed changes to Rule 12E-1.008 F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be held Wednesday, July 12, 2023. No request has been received, and no workshop has been held. No written comments have been received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12E-1.008, F.A.C. (Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate – new title), and the related forms is to provide that any action on child support case activities will be suspended from the time a request to not cooperate is received until a final determination is made, effective June 1, 2024.

SUMMARY: The proposed amendments to Rule 12E-1.008, F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate, (new title), adopt updates to the Notice of Noncooperation (CS-CF07), the Request to Not Cooperate (CS-CF08), and the Notice of Decision Request to Not Cooperate (CS-CF11) providing the Department will suspend actions on child support case activities from the time a request to not cooperate is received until a final determination is made, effective June 1, 2024. The proposed amendments also remove provisions redundant of the Request to Not Cooperate (CS-CF08).

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)(h) FS.

LAW IMPLEMENTED: 409.2572 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

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. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1(800) 955-8771 (Voice).

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:

12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause to Not Cooperate.

(1) Definitions.

(a) Definitions. As used in this section:

1. "Applicant" or "recipient" means an individual who has applied for or receives public assistance.
2. "Cooperation" means an applicant or recipient taking the actions identified in Section 409.2572, F.S., as requested by the child support program, to assist in identifying and locating the parent who owes support; establishing paternity; establishing, modifying, and enforcing medical and financial support; and collecting support or other payments or property due from the parent who owes support.
3. "Department" means the Department of Revenue.
4. "Good cause to not cooperate" means a legally and factually sufficient reason to excuse the applicant or recipient from cooperation requirements as determined by the Department, after evaluating the applicant or recipient's written good cause to not cooperate claim, and other evidence available to the Department, in accordance with subsection (5) of this rule.
5. "Public assistance" means temporary cash assistance; food assistance received on behalf of a child under 18

years of age residing most of the time with only one parent or a nonparent caregiver; or money paid for foster care or Medicaid under Title IV-E and Title XIX of the Social Security Act, respectively.

(2) Cooperation Requirements for Applicants or Recipients of Public Assistance. ~~As a condition of eligibility for public assistance, an applicant or recipient must cooperate in good faith with the child support program to help the Department identify and locate the alleged father or parent who owes support, establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support or the applicant must request to not cooperate.~~

(a) The requirement for an applicant or a recipient to cooperate with the child support program will be excused only when the Department has approved a request for good cause to not cooperate in accordance with subsection (5).

(b) An adult who applies for or receives Medicaid services for a child only is not required to cooperate.

(c) An applicant or recipient of Medicaid-only must cooperate in establishing, modifying and enforcing medical support if the applicant or recipient is receiving Medicaid. The requirement for an applicant or a recipient to cooperate with the child support program will be excused only when the Department has approved a request for good cause to not cooperate in accordance with subsection (5).

~~(a) Cooperation Requirement for Applicants for Public Assistance:~~

~~1. The requirement to cooperate for purpose of public assistance eligibility is satisfied if the applicant provides the Department, either directly or through the Department of Children and Families, the following information concerning the alleged father or parent who owes support of each child for whom public assistance is sought:~~

~~a. First and last name;~~

~~b. Gender;~~

~~c. Race; and~~

~~d. Date of birth or social security number.~~

~~2. If the applicant does not cooperate as required by subparagraph 1., the applicant must be interviewed by the Department. At the interview, the applicant may cooperate by providing information concerning the alleged father or parent who owes support of each child. An applicant who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.~~

~~3. An applicant is not eligible for public assistance when the applicant does not cooperate with the Department as provided by subparagraphs 1. and 2. The Department will notify the Department of Children and Families of the~~

~~applicant's noncooperation as provided by subsection (6).~~

~~4. Once the applicant or recipient satisfies the requirement to cooperate for purposes of public assistance eligibility, the applicant or recipient must cooperate further with the Department as provided by subsection (2), paragraph (b) and Section 409.2572, F.S.~~

~~(b) Continuous Cooperation Requirement.~~

~~(d)1. A recipient of public assistance must continue to make a good faith effort to cooperate with the Department as provided by Section 409.2572, F.S., to assist the Department in its efforts to identify and locate the alleged father or parent who owes support to establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support.~~

2. The recipient must provide the following information regarding the alleged father or parent who owes support when requested by the Department, if known:

a. Social Security Number;

b. Race;

c. Date of birth;

d. Current or former employer;

e. Place of birth;

f. Current or former address and phone number;

~~g. Driver license number and state where issued;~~

~~h. Make, model, license number of vehicles owned, and state where the vehicle is or was registered;~~

~~i. Arrest and incarceration history; and~~

~~g.j. Other information, based upon individual case circumstances, that may help the Department determine the identity and location of the alleged father or parent who owes support.~~

3. A recipient who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.

(3) Determination of Noncooperation. If a recipient of public assistance does not cooperate with the Department as provided by Section 409.2572, F.S., and subsection (2), the Department will mail the Notice of Noncooperation (Form CS-CF07), incorporated herein by reference, effective xx/xx 11/21, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx 13848>) to the recipient at the last known address

provided to the Department.

(a) The recipient may return the CS-CF07 or contact the Department within 10 business days after the date of mailing of the notice to make arrangements to cooperate, request good cause to not cooperate, or request the Department to conduct an informal review as provided by subsection (4). At the time of the request for informal review the recipient may state if they want to be present during the review and if they want a representative present during the review.

(b) If the recipient does not take timely action as required by paragraph (3)(a), the Department will notify the Department of Children and Families of the recipient's noncooperation as provided by subsection (6).

(c) The Department does not report noncooperation to the Department of Children and Families if the recipient cooperates by the date specified in the CS-CF07 notice mailed to the recipient. The recipient is not reported as uncooperative unless the request to not cooperate is denied by the Department as provided by subsection (5), and the recipient continues to not cooperate. ~~Food assistance only recipients must make requests to not cooperate directly to the Department of Children and Families.~~

(4) Request for Informal Review.

(a) Reviews of pending determinations of noncooperation requested pursuant to subsection (3), paragraph (b), must be completed within 20 business days after receipt of a completed request for review. The Department will contact the recipient with an explanation of the additional information required if an incomplete request is provided to the Department. The Department will make arrangements for the parent to comply with the requested action if the parent indicates their intent is to cooperate in their request for a review. The Department will determine the recipient is noncooperative and notify the Department of Children and Families if the parent indicates their intent is to not cooperate in their request for a review.

(b) The Department will take the following actions when a completed request for review is received by the Department.

1. Schedule a date to conduct the review if the recipient has requested to be present for the review and send a notice to the recipient to appear in a local child support office before the date specified in the notice, which must be at least 10 days after the date the notice is mailed. If the recipient chooses to have a representative present at the review, the recipient is responsible for making those arrangements.

2. Conduct the review. Reviews consist of an examination of the Department's case record, interview with

Department staff and an evaluation of the recipient's statements. The Department provides the results of the review to the parent on the Notice of Decision on Noncooperation (CS-CF38), incorporated herein by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09857>).

(5) Good Cause Request to not Cooperate in Public Assistance Cases. The Department is authorized in accordance with 42 U.S.C. 654(29), and Section 409.2572(4), F.S., to determine a recipient's request to not cooperate in public assistance cases, ~~except when the recipient is receiving only food assistance. Food assistance-only recipients must make requests to not cooperate directly to the Department of Children and Families.~~ An approved request excuses the recipient from the requirement to cooperate with the Department ~~on the specific case against a specific alleged father or parent who owes support for which the request to not cooperate is approved.~~

(a) When an applicant or recipient ~~states he or she~~ does not want to cooperate because doing so may ~~will~~ endanger the recipient or child(ren), the recipient must complete, sign and return the Request to Not Cooperate (CS-CF08) form, incorporated herein by reference, effective xx/xx 11/20, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx 12330>) ~~with supporting documents~~ within 30 ~~20~~ days after the date of the Request to Not Cooperate. ~~If the recipient does provide documentation timely or the documentation is not sufficient to support the claim that cooperation may endanger the recipient or child, the Department denies the request to not cooperate and proceeds with establishing paternity or support order, or paternity and support.~~

(b) Requests for good cause to not cooperate are approved or denied based upon the information provided by the recipient. The Department will suspend action on child support case activities from the time a request to not cooperate is received until a final determination is made. The Department sends a Notice of Decision Request to Not Cooperate (CS-CF11), incorporated herein by reference, effective xx/xx, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx>) to notify the recipient of its decision.

~~(c)(b)~~ A written request for good cause to not cooperate is approved when the recipient provides information that:

1. There is a reasonable likelihood that the recipient or child may be physically or emotionally harmed if cooperation is required;
2. The child was born as a result of rape or incest;
3. Legal proceedings for the adoption of the child are pending in court; or

4. The parent or caregiver is being assisted by a public or licensed private social services agency to determine whether to place the child for adoption.

~~(e) Requests for good cause are approved or denied based upon the information provided by the recipient. The Department will suspend child support case activities from the time a request to not cooperate is received until a final determination is made.~~

~~1. A request is approved when documentation is submitted to substantiate the circumstances establishing good cause.~~

~~(d)2- A written request for good cause to not cooperate is denied when the recipient does not provide a written statement or documentation in support of the claim no documentation is provided or documentation does not substantiate the circumstances establishing good cause.~~

~~(d) The Department sends the Notice of Decision on Request to Not Cooperate (CS CF11), incorporated herein by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No-Ref-09858>) to notify the recipient of the decision.~~

(e) A recipient whose request for good cause to not cooperate is denied pursuant to paragraph (c), subparagraph 2., must cooperate with the Department as provided by Section 409.2572, F.S. and subsection (2). If the recipient does not cooperate, the Department proceeds as provided ~~begins the process of determining noncooperation as stated~~ in subsection (3)(2).

(6) Notification to the Department of Children and Families.

(a) In accordance with Section 409.2572(3), F.S., the Department is responsible for determining and reporting to the Department of Children and Families, noncooperation by applicants and recipients of public assistance.

(b) The Department will notify the Department of Children and Families when the applicant or recipient cooperates with the Department in accordance with Section 409.2572, F.S., or when the Department determines that an applicant or recipient has not cooperated, or when the Department determines the recipient is not required to cooperate.

(c) The Department will notify the Department of Children and Families and the applicant or recipient within two business days after the Department's determination that:

1. The applicant or recipient is cooperating in good faith; or
2. Cooperation by the applicant or recipient is not needed or required to take the next appropriate case action.

PROPOSED EFFECTIVE DATE: June 1, 2024

Rulemaking Authority 409.2557(3)(h) FS. Law Implemented 409.2572 FS. History—New 4-1-86, Amended 4-6-88, 7-20-94, Formerly 10C-25.006, Amended 3-6-02, 9-17-18, 11-12-20, 11-21-21,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 28, 2023



Child Support Program

CS-CF07
Rule 12E-1.008
Florida Administrative Code
Effective xx/xx

Notice of Noncooperation

<<CPName>>
<<CPAddress>>

<<Date>>

Child Support Case Number: <<CaseNumber>>

Other Parent: <<NCPName>>

You are receiving this notice because your cooperation is needed for us to continue work on your child support case. Our records show you are receiving cash, food and/or medical assistance. You must cooperate with us to continue receiving public assistance.

<<Option 1>>

You should provide the information needed and/or complete the requirement(s) identified above right away, unless you believe doing so may result in harm to you or your child. If you believe your cooperation may endanger you or your child, you can be excused from cooperating with us. If this is a concern, please contact the Program right away and request to not cooperate.

If you believe you have cooperated to the best of your ability, you can complete the enclosed Request for Informal Review and mail it to us within 10 days after the date of this notice.

You must cooperate, request to not cooperate, or request an informal review withing 15 days after the date of this notice. If you do not, your noncooperation will be reported to the Department of Children and Families and:

- You will no longer be eligible to receive cash assistance or food assistance.
- Unless you are pregnant you will not be eligible for Medicaid.
- Medicaid and food assistance for your children will continue.

If you have
questions or
need help:

Access your case online: childsupport.floridarevenue.com
Email us: FloridaRevenue.com/AskChildSupport
Chat with us or learn more at: floridarevenue.com/childsupport
Call: <<CountyPhoneNumber>>
Para asistencia en español, llame al 850-488-5437 y marque 7

Employment and other resources: <<FDOR Page>>

Request for Informal Review

If you believe you have cooperated to the best of your ability you can request an informal review.

During the informal review, the Child Support Program will review the information you provide below and other records to determine if you cooperated or not.

The Program has 20 business days from the date we receive your written request to complete the informal review. You may request to be present at the review by phone or ask that someone else be included in the review with you.

I am requesting an informal review because:

(Please explain)

☐ I want to have a review by phone.

Provide a phone number below and the best time to contact you between 8:00 a.m. and 5:00 p.m.

By signing this form and providing my email address I consent to receive confidential information about myself or my child by email.

Signature: _____ Date: _____

Printed Name: <<CPName>>

Address: _____
Street City Zip Code

Email: _____

Best time to contact me by phone: _____

Phone: _____

Return this form to:

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

Option 1 (Only one option is populated)

- A. You did not complete the parent information form and the financial affidavit sent to you with the notice of administrative action being taken to establish a support obligation. You may complete these forms through your eServices account at <https://childsupport.floridarevenue.com>. Contact us for additional copies of the forms, if needed. **(Administrative actions)**
- B. You did not complete the financial affidavit we sent you. We are unable to proceed with establishing or modifying a support order without a completed financial affidavit. **<<Option 2>> (Judicial actions)**
- C. You did not complete and return the forms needed to send a request to another state to establish or modify a support order. **<<Option 2>> (Initiating Interstate actions)**
- D. **(NOT USED)**
- E. You did not provide the forms or documents we requested from you asking for current information about yourself, the child(ren), and/or the other parent. **<<Option 2>> (Obtain missing documents activity requesting paternity declarations or additional information on the parent who owes support or the children)**
- F. **(NOT USED)**
- G. **(NOT USED)**
- H. **(NOT USED)**
- I. You did not appear for genetic testing. You must provide a sample for genetic testing for the child who needs paternity established and for yourself if you are the child's parent. You can do this at any child support office without an appointment. **(Genetic testing activities)**
- J. **(NOT USED)**
- K. **(NOT USED)**

Option 2:

- A. **When the requested form can be completed through the customer's eservices account.**

Access your eservices account at <https://childsupport.floridarevenue.com> to complete the form or contact us for copies, if needed.

- B. **When the requested form can be viewed and printed through the customer's eservices account.**

Access your eservices account at <https://childsupport.floridarevenue.com> to view and print a copy of the form or contact us for copies, if needed.

- C. **When form is not available through eServices.**

Contact us for copies of the forms, if needed.



Child Support Program

CS-CF08
Rule 12E-1.008
Florida Administrative Code
Effective xx/xx

Request to Not Cooperate

<<CPName>>
<<CPAddress>>

<<Date>>
Child Support Case Number: <<CaseNumber>>
Other Parent: <<NCPName>>
Activity number: <<Activity Number>>

To request approval to not cooperate you must complete, sign and return the enclosed *Request to Not Cooperate* form within 30 days after the date of this notice. You must include a written statement on the form or provide documentation that supports your request. Return the form and any documentation to:

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

You can request approval to not cooperate if:

- You believe cooperation may result in emotional or physical harm to you or your child(ren);
- The child(ren) was conceived because of incest or rape;
- There is a pending court action to adopt the child(ren); or
- You are actively working with an agency to place the child(ren) for adoption.

Important

We will not contact the other parent while we are reviewing your request.

- We will review what you provide and approve or deny your request to not cooperate.
 - If your request is approved, we will close the child support case.
 - If your request is denied, we will continue to take action on case.
- If you do not complete, sign and return the form within 30 days after the date of this notice, we will consider the request withdrawn and will proceed with child support activities on the case.

If you have
questions or
need help:

Access your case online: childsupport.floridarevenue.com
Email us: FloridaRevenue.com/AskChildSupport
Chat with us or learn more at: floridarevenue.com/childsupport
Call: <<CountyPhoneNumber>>
Para asistencia en español, llame al 850-488-5437 y marque 7

Employment and other resources: <<FDOR Page>>



Request to Not Cooperate

Child Support Case Number: <<CaseNumber>>
Activity number: <<ActivityNumber>>

Other Parent: <<NCPName>>

1. I request approval to not cooperate with the Child Support Program because (check all that apply):

- ☐ The child(ren) may be physically or emotionally harmed if I cooperate.
- ☐ I may suffer physical or emotional harm if I cooperate.
- ☐ The child(ren) was conceived because of incest or rape.
- ☐ There is a pending court action to adopt the following child(ren):

Child's Name	Date of Birth	Child's Name	Date of Birth
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The court action is in _____ County in the State of _____.

The court case number is _____.

Please provide a copy of the court papers or petition when returning this form.

- ☐ I am working with a social service agency to decide if the following child(ren) will be adopted:

Child's Name	Date of Birth	Child's Name	Date of Birth
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Agency Name	Contact Name	Phone/email
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2. My statement in support of this request:

- ☐ I have included additional documents

Under penalty of perjury, I declare that I have read this Request to Not Cooperate and that the facts stated in it are true. By signing this form and providing my email address I consent to receive confidential information about myself or my child by email.

Signature: _____ Date: _____

Printed Name: <<CPName>>

Email Address: _____

Address: _____
Street City Zip Code



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Child Support Program

CS-CF11
Rule 12E-1.008
Florida Administrative Code
Effective xx/xx

Notice of Decision on
Request to Not Cooperate

<<CPName>>
<<CPEndress>>

<<Date>>
Case Number: <<CaseNumber>>
Other Parent: <<NCPName>>

The Child Support Program has received your request to not cooperate. Based on the information provided, your request is <<Option 1>>

To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

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<<Option 2>> Included when option 1B is selected



Request for Review Request to Not Cooperate

Child Support Case Number: <<CaseNumber>>

Other Parent: <<NCPName>>

Activity number: <<activity number>>

Please reconsider my Request to Not Cooperate. Provided below is additional information to support my request.

☐ I have included additional documents

Under penalty of perjury, I declare that I have read this Request for Review Request to Not Cooperate and that the facts stated in it are true.

Signature: _____ Date: _____

Printed Name: <<CPName>>

Email Address: _____

By signing this form and providing my email address I consent to receive confidential information about myself or my child by email.



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Option 1 (only one can be populated)

A. approved. We will close your child support case.

B. denied.

☐ A written statement from you or documentation to support your claim was not provided.

☐ The form was not signed.

We will continue to take action on your case as needed to establish paternity and to establish, modify and enforce child support. If you fear physical or emotional harm for you or your child from the other party in the case, you may request a nondisclosure indicator be placed on your case. Placing a nondisclosure indicator on your case means your location information cannot be obtained from the Federal Case Registry without a court order. Contact the Child Support Program at the number below to request nondisclosure.

If you would like this decision reviewed, complete the enclosed Request for Review form and mail it to:

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

<<Option 2>> Include form when option 1B is selected

C. We have not received a completed and signed *Request to Not Cooperate* (CS-CF08) form so we cannot make a determination about your request.

We will continue to take action on your case as needed to establish paternity and to establish, modify and enforce child support. If you fear physical or emotional harm for you or your child from the other party in the case, you may request a nondisclosure indicator be placed on your case. Placing a nondisclosure indicator on your case means your location information cannot be obtained from the Federal Case Registry without a court order. Contact the Child Support Program at the number below to request nondisclosure.