



Florida Department of Revenue
Tax Information Publication

TIP

No: 08B8-04

Date Issued:
October 20,
2008

**Firefighters' and Police Officers' Pension Trust Funds
Excise Taxes on Insurance Premiums
Chapters 175 and 185, Florida Statutes**

**Updated Electronic Address/Jurisdiction Database for
Determination of Insurance Premium Tax Situs**

Insurance companies must register at <http://geotax.state.fl.us> to download the address/jurisdiction database files for insurance premium tax (IPT). Insurance companies use these database files to assign premiums to the proper local taxing jurisdictions for purposes of Firefighters' and Police Officers' Pension Trust Funds. The access code needed to register and create a user name and password is INS20090101, and is valid until April 2009. Once you use the code to register, it is no longer needed. Your user-name and password will also allow you access to files on our Internet site that you may find helpful.

The single address look-up function is available without logging into the database. The single address look-up feature reflects the most current information, including the updated database and any new information submitted by local governments.

An updated address/jurisdiction database for IPT is now available for download at <http://geotax.state.fl.us>. The updated address/jurisdiction database contains changes submitted by the local jurisdictions that reflect annexations, new addresses, and other relevant changes. In addition, there are changes to participating jurisdictions, which are listed below.

UPDATES to the IPT Address/Jurisdiction Database

DELETIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
168	Belleair Beach	Pinellas	Police
365	Florida City	Miami-Dade	Police
555	Lauderdale Lakes	Broward	Fire
741	Pahokee	Palm Beach	Fire & Police

IPT address/jurisdiction database updates are completed every April and October. Insurers should continue to report their local insurance premium taxes annually on Schedules XII and XIII of their *Insurance Premium Taxes and Fees Return* (Form DR-908). The updated address/jurisdiction database available in October 2008 **is required** to be used to report premiums for the 2009 calendar year (Form DR-908 is due by March 1, 2010). Although not required, the updated address/jurisdiction database available in October 2008 may be used to report premiums for the 2008 calendar year (Form DR-908 is due by March 1, 2009).

If you need assistance downloading the address/jurisdiction database, please contact the Department of Revenue's Local Government Unit at 850-921-9181 or by e-mail at: local-govt-unit@dor.state.fl.us.

Taxpayer Information Publications (TIPs) regarding updates to the address/jurisdiction database are created and posted on the Department's Internet site.

References: Chapters 175 and 185, Florida Statutes (2008)

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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