



Florida Department of Revenue
Tax Information Publication

TIP

No: 09B8-01

Date Issued:
February 27, 2009

**PREPAID LIMITED HEALTH SERVICE ORGANIZATIONS
\$200 ANNUAL FILING FEES
SECTION 636.057, FLORIDA STATUTES**

Effective for 2009 and thereafter, the \$200 annual statement filing fee should be paid to the Florida Department of Financial Services, Revenue Processing Section.

Prepaid Limited Health Service Organizations should report zero (0.00) for the quarterly statement filing fee (line 5) on Form DR-907, Florida Insurance Premium Installment Payment. Prepaid Limited Health Service Organizations will also report zero (0.00) on Schedule XV (Filing Fee Schedule) when filing the annual Florida Insurance Premium Taxes and Fees Return, Form DR-908, with the Department of Revenue.

For years prior to 2009, if a Prepaid Limited Health Service Organization can justify that it paid its \$200 annual statement filing fee twice – once to the Florida Department of Financial Services and once to the Department of Revenue, the insurer may file an amended Insurance Premium Taxes and Fees Return(s) (Form DR-908) with the Department of Revenue to claim a refund of the overpayment. Please note the three year time limitation in section 215.26, Florida Statutes, is applicable to all requests for refunds.

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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