

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
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MEMBERS

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

June 4, 2019

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

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

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

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the March 12, 2019, Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Child Support. (ATTACHMENT 4)	RECOMMEND APPROVAL

ATTACHMENT 1

STATE OF FLORIDA

Original
C & N Reporters

IN RE: MEETING OF THE GOVERNOR AND
CABINET

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

DATE: TUESDAY, MARCH 12, 2019

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

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

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DEPARTMENT OF REVENUE

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3 GOVERNOR DESANTIS: Revenue. Good morning.

4 EXECUTIVE DIRECTOR ZINGALE: Good morning,
5 Governor and Cabinet. Short agenda today. I hope
6 it's that way in the future.

7 First, there are three items on the agenda
8 today. The first is the approval of the minutes:
9 December 4th, 2018; January 11th, 2019; and
10 January 29th, 2019, Cabinet meeting.

11 Request approval.

12 GOVERNOR DESANTIS: Is there a motion?

13 CFO PATRONIS: So move.

14 GOVERNOR DESANTIS: Second?

15 ATTORNEY GENERAL MOODY: Second.

16 GOVERNOR DESANTIS: Any comments or
17 objections?

18 (NO RESPONSE).

19 GOVERNOR DESANTIS: Hearing none, the motion
20 carries.

21 EXECUTIVE DIRECTOR ZINGALE: The next two
22 items on the agenda are similar in they're proposed
23 rules. The first one deals with general tax
24 administration.

25 Request authority to publish notice of

1 proposed rules in the Florida Administrative
2 Registry for tax administration.

3 Request approval.

4 GOVERNOR DESANTIS: Is there a motion on the
5 item?

6 ATTORNEY GENERAL MOODY: So moved.

7 GOVERNOR DESANTIS: Second?

8 CFO PATRONIS: Second.

9 COMMISSIONER FRIED: Second.

10 GOVERNOR DESANTIS: Any comments or
11 objections?

12 (NO RESPONSE).

13 GOVERNOR DESANTIS: Hearing none, the motion
14 carries.

15 EXECUTIVE DIRECTOR ZINGALE: The last item on
16 the agenda is to request approval of the authority
17 to publish a notice of proposed rules in the
18 Florida Administrative Registry for property tax
19 oversight.

20 Request approval.

21 GOVERNOR DESANTIS: Is there a motion?

22 COMMISSIONER FRIED: So moved.

23 GOVERNOR DESANTIS: Second?

24 CFO PATRONIS: Second.

25 GOVERNOR DESANTIS: Any comments or

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objections?

(NO RESPONSE).

GOVERNOR DESANTIS: Hearing none, the motion carries.

Thank you.

EXECUTIVE DIRECTOR ZINGALE: Thank you very much. Appreciate it.

ATTORNEY GENERAL MOODY: Good to see you.

* * * *

ATTACHMENT 2



June 4, 2019

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Tanya Cooper, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

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

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

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

Why are the proposed rules necessary?

The amendment of Rule 12-26.008, F.A.C., is necessary to adopt a new form, DR-26A, to provide a uniform method for taxpayers to assign the right to a refund of taxes. Additionally, the proposed amendments include updates to Forms DR-26N, *Instructions- Application for Refund*, and DR-26SN, *Instructions- Application for Refund Sales and Use Tax*, to reference the new form.

The amendment of Rule 12A-19.071, F.A.C., is necessary to adopt updates to instructions for Form DR-700002, *User's Guide for the Address/Jurisdiction Database*. These technical updates provide technical guidance to local taxing jurisdictions seeking to register or update addresses in the Pointmatch database used for Communications Services Tax and Insurance Premium Taxes.

The amendment of Rule 12B-5.150, F.A.C., is necessary to adopt revisions to three existing forms. Changes to two forms (DR-156T and DR-309652) allow taxpayers to submit information electronically, and changes to the third form (DR-191) are to clarify the new statutory refund process for aviation fuel tax paid by certain air carriers, effective July 1, 2019.

What do the proposed rules do?

Public Use Forms, Rule 12-26.008, F.A.C.: One new form is being adopted and two forms are being revised:

- New Form DR-26A, *Assignment of Rights to Refund of Tax*, will allow taxpayers to assign the rights of a refund to a third party. Currently, the Department does not have a form for the assignment of rights. By promulgating this new form, the Department is providing taxpayers a clear and consistent method of assigning rights to a refund claim.
- Updates to Forms DR-26N (*Instructions- Application for Refund*) and DR-26SN (*Instructions- Application for Refund Sales and Use Tax*) revise the instructions to reference Form DR-26A.

Department of Revenue Electronic Database, Rule 12A-19.071, F.A.C.: Revisions to Form DR-700002, *User's Guide for the Address/Jurisdiction Database*, are to update the guide to match current Department programming and uploading requirements, as well as to improve formatting.

Public Use Forms, Rule 12B-5.150, F.A.C.: Changes are being made to three forms:

- Revisions to Form DR-156T, *Florida Temporary Fuel Tax Application*, permit taxpayers to submit their application via email, allowing Department staff to review and approve/deny the application the same day it is submitted.
- Revisions to Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*, conform with 2018 legislative changes entitling qualified air carriers to a refund of 1.42 cents per gallon beginning in July of 2019.
- Revisions to Form DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*, provide taxpayers with specific instructions on how to file using extensible (X) Markup Language (XML). Licensed Terminal Suppliers and Terminal

Operators currently file their returns using Electronic Data Interchange (EDI). The Department is in the process of converting the filing process from EDI to XML. This conversion meets national standards and provides General Tax Administration with a common filing platform.

Were comments received from members of the public? No.

A rule workshop was scheduled to be held on February 13, 2019, if requested in writing. No request was received, and no workshop was held.

On March 12, 2019, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for April 3, 2019, if requested in writing. No request was received to hold the scheduled rule hearing, and no hearing was held.

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

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

Comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee regarding Rule 12B-5.150, F.A.C. A Notice of Change was published April 15, 2019, to make minor adjustments in response to the comments.

All questions have been answered, and all necessary changes have been made in response to those comments.

For each rule, attached are copies of:

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

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C., will adopt a new form and make changes to two existing forms. The new form, DR-26A, *Assignment of Rights to Refund of Tax*, will allow taxpayers to assign the rights of a refund to a third party. Currently, the Department does not have a form for the assignment of rights. By promulgating this new form, the Department is providing taxpayers a uniform method of assigning rights to a refund claim.

Updates to Forms DR-26N, *Instructions- Application for Refund*, and DR-26SN, *Instructions- Application for Refund Sales and Use Tax*, revise the instructions to reference Form DR-26A and provide guidance about when Form DR-26A needs to be completed and included in the documentation required by the Department as part of a refund claim.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C., are necessary to adopt a new form for taxpayers to use when assigning rights for refund claims and to add a reference of the new form to two existing forms.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on January 30, 2019 (Vol. 45, No. 20, p. 481), to advise the public of the proposed changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

March 12, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 12, 2019, and approved the publication of the Notice of Proposed Rule for the proposed changes to Rule 12-26.008, F.A.C. A notice for the public meeting was published in the *Florida Administrative Register* on March 1, 2019 (Vol. 45, No. 42, p. 862).

SUMMARY OF RULE HEARING

April 3, 2019

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 13, 2019 (Vol. 45, No. 50, pp. 998-999), to advise the public of the proposed changes to

Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 3, 2019. No request was received by the Department, and no rule hearing was held. No written comments were received from the public by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.008

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (4)	No change.	
(5) DR-26N	Instructions – Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09248)	XX/XX 04/18
(6) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09249)	XX/XX 04/18
(7)	No change.	
<u>(8) DR-26A</u>	<u>Assignment of Rights to Refund of Tax</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	<u>XX/XX</u>

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, XX-XX-XX.



Instructions - Application for Refund Sales and Use Tax

DR-26SN
Effective XX/XX
Rule 12-26.008, F.A.C.
Page 1 of 7

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26SN (*Instructions – Application for Refund Sales and Use Tax*) provides the information and documentation required for some common refund claims.

Use **Form DR-26S** when requesting a refund for:

- Sales and Use Tax
- County Discretionary Sales
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
 - Battery Fees
 - Rental Car Surcharge
 - New Tire Fees
 - Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless E911 Fee
- Exemptions by Refund:
 - Community Contribution Tax Credit
 - Florida Neighborhood Revitalization Program
 - Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
 - New/Expanding Business Equipment
 - Florida Rural Areas of Opportunity

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
 - A copy of the documentation required to exempt the sale (copy of the customer's

Annual Resale Certificate, Florida

- Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).

- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on subsequent returns.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - *Notice of Proposed Assessment* (DR-831).
 - Self-Audit Worksheet and Report, including supporting documentation.
 - Voluntary Disclosure, including supporting documentation.
 - Stipulation Time Payment Agreement.
 - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Bad Debt

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

A dealer who reported and paid sales tax on the sale of items or services may take a credit or obtain a refund for any tax paid on the unpaid balance due on worthless accounts within 12 months following the month in which the bad debt is charged off for federal income tax purposes.

The dealer must substantiate:

- the original amount of tax paid;
- the amount of the bad debt and the applicable tax amount of the bad debt; and
- that the tax refund is applied for within the time established by section 212.17(3), Florida Statutes (F.S.).

See Rule 12A-1.012, Florida Administrative Code (F.A.C.)

Include the following with your application:

- Schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.
- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the original sale and the Florida tax billed to the purchaser (e.g., invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.
- A copy of the applicable sales and use tax returns.

Private-Label Credit Card Program Bad Debts

For purchases made through a private-label credit card program, the dealer may take a credit or obtain a refund for the tax remitted by the dealer on the unpaid balance due on consumer accounts or receivables found to be worthless. The credit or refund must be claimed within 12 months after the month in which the bad debt is charged off by the lender for federal income tax purposes. The dealer must use:

- An apportionment method; or
- A percentage derived from a sampling of the dealer's or lender's records according to a methodology agreed upon by the Department and the dealer.

See section 212.17, Florida Statutes (F.S.)

Community Contribution Tax Credit

- A copy of the donation approval letter issued by the Florida Department of Economic Opportunity

A community contribution tax credit against sales and use tax must be claimed as a refund of sales and use tax reported and paid on tax returns filed with the Department within the 12 months preceding the date of the application for refund. Only one application may be filed in any 12-month period.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Estimated Tax

Individual Account

- A copy of the sales and use tax returns (DR-15s) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Consolidated Accounts

- A copy of sales and use tax returns (DR-15s and DR-7s for all locations) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Exempt Sales

If you collected and paid tax to the Department on tax-exempt sales:

- A copy of the sales and use tax return on which the tax was paid on the exempt sale.
- A summary listing each invoice claimed, with the amount of sales tax paid and the amount to be refunded.
- A copy of the accounting records substantiating the amount of tax reported and paid on the sales and use tax return.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, or Direct Pay Authority issued by the Department, or an exemption certificate based on the use of the property provided by the purchaser).
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's exemption certificate; copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

If you paid tax to a dealer on a tax-exempt sale:

- Evidence the sales tax was paid to the dealer.
- Form DR-26A, *Assignment of Rights to Refund Tax*, issued by the selling dealer.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or an Exemption Certificate or Affidavit).

Florida Neighborhood Revitalization Program

- Form DR-26RP, *Florida Neighborhood Revitalization Program Application for Sales and Use Tax*, dated and signed by the applicant; and
- The information and documentation required on Form DR-26RP.

See Rule 12A-1.107, F.A.C.

You must file this application, Form DR-26RP (*Florida Neighborhood Revitalization Program Application for Sales and Use Tax*), and the required information and documentation with the Department within 6 months after the date the qualified single-family home, housing project, or mixed-use project is deemed to be substantially complete by the local building inspector.

Florida Rural Areas of Opportunity

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Economic Opportunity.
 - A copy of the approval letter issued by the Florida Department of Economic Opportunity.
- See section 212.08(5)(r), F.S.**

You must file this application, Form RAO (*Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*) approved and signed by the Florida Department of Economic Opportunity, and the Florida Department of Economic Opportunity approval letter with the Department within 6 months after the date the qualified new construction is deemed to be substantially complete by the local building inspector, or by November 1 of the year the new construction is first subject to assessment for ad valorem tax purposes.

Machinery and Equipment Used in New or Expanding Businesses

- A copy of the New and Expanding Business Determination Letter issued by the Department.
- If applicable, a copy of the Temporary Tax Exemption Permit issued by the Department.

Mobile Homes

Purchase of a Mobile Home as Real Property

The sale or transfer of a mobile home which bears an "MH" decal issued by the Department of Highway Safety and Motor Vehicles is subject to tax. The sale or transfer of a mobile home and land sold together is not subject to sales tax, provided that the seller owned both the mobile home and the land and that the mobile home bore an "RP" decal at the time of sale. "RP" decals are issued by your county

tax collector.

To receive a refund of Florida sales tax paid on a mobile home sold with land, the purchaser must timely file an application for refund and provide the following documentation to the Department to substantiate the refund claim:

- A copy of the evidence that the seller owned both the land and the mobile home (copy of title of the mobile home and the deed to the land on which the mobile home is permanently affixed).
- A copy of the evidence that the county property appraiser assessed the property and the mobile home as real property prior to or at the time of sale (copy of the certificate issued by the property appraiser stating that the mobile home is included in the assessment of the property on which the mobile home is permanently affixed) or evidence that an "RP" decal was issued for the mobile home prior to or at the time of sale.
- A copy of the evidence of the sale or purchase price of the mobile home and land and the sales tax on the mobile home (copy of the purchase contract and closing statement and the cancelled check for payment required by the purchase contract).
- If applicable, a copy of the evidence of the Florida sales tax paid on the sales price of the mobile home to the county tax collector or private tag agent (copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a dealer or to a private tag agency.

Appurtenances to Mobile Homes by Persons Not in the Business of Selling Mobile Homes

Appurtenances that are sold in conjunction with a mobile home bearing an "MH" decal, such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor/condenser units located outside the mobile home, are not subject to tax when:

- Each appurtenance is separately described and priced on an invoice, bill of sale, or other tangible evidence of sale; and
- The sale is made by any person who is not in the business of selling mobile homes.

When the charge for an appurtenance is not separately described or priced from the charge for the mobile home, the total consideration paid for the mobile home and the appurtenance is subject to tax. The internal plumbing, heating, air conditioning, electrical systems, and attached items, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are subject to tax when sold with the mobile home, even when separately itemized on an invoice, bill of sale, or other tangible evidence of sale. When Florida sales tax is paid on furnishings or

attachments to a mobile home purchased from a person not in the business of selling mobile homes, the purchaser may file this application for refund with the Department. Include the following with your application:

- A copy of the evidence of the sale or purchase price of the mobile home and the sale or purchase price of each appurtenance separately described (copy of the bill of sale, invoice, or other tangible evidence of sale; copy of the cancelled check for purchase of the mobile home and appurtenances).
- A copy of the evidence of the Florida sales tax paid on the sale price of the mobile home and the appurtenances to the county tax collector or private tag agency (a copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a private tag agency.

Motor Vehicles

Any business or individual who has paid Florida sales or use tax to a county tax collector that was not due may apply for a refund with the Department. If sales tax was paid to a dealer or to a private tag agency, the refund must be requested from the dealer or private tag agency; however, when the dealer or private tag agency issues a Form DR-26A, *Assignment of Rights to Refund Tax*, the business or individual may request a refund directly from the Department.

Vehicles Exported from Florida

Florida sales tax does not apply to the sale of a motor vehicle that is irrevocably committed to the exportation process at the time of sale. No refund will be issued for Florida sales tax paid on a motor vehicle delivered to the purchaser or his or her representative in Florida, even though the vehicle is later exported from Florida.

The purchaser must establish that the selling dealer was required by the terms of the sales contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final movement of the property to a destination located outside Florida, and that the purchaser did not take possession of the motor vehicle in Florida. Include the following with your application:

- A copy of the sales contract.
- A copy of common carriers' receipts, bills of lading, or similar documentation that evidences the delivery destination.
- If applicable, a copy of an export declaration, receipts from a licensed customs broker, or other proof of export signed by a customs officer.

Vehicles Purchased by Residents of Another State

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax

due is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state, not to exceed the Florida state sales tax rate. A list of each state's rate is published in an annual Taxpayer Information Publication and posted to the Department's website.

To qualify for the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123), declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of sale. The completed form must be provided to the selling dealer at the time of sale, or to the county tax collector or licensed private tag agency when the nonresident purchaser applies for a temporary license plate.

When a nonresident purchaser pays Florida state sales tax in an amount that exceeds the state tax due on motor vehicles in the nonresident purchaser's state of residence, the nonresident purchaser may receive a refund. When applying to the Department, include the following with your application:

- A copy of the evidence of the sale or purchase price of the motor vehicle and the amount of Florida sales tax paid (a copy of the bill of sale and the cancelled check for purchase of the vehicle).
- A copy of the evidence of the payment of Florida sales tax when obtaining a temporary Florida license tag (a copy of the Florida Vehicle Registration and the cancelled check paying the license fees).
- A copy of the evidence of the registration of the vehicle issued by the purchaser's home state (a copy of the home state's vehicle registration).
- A copy of the completed *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123) provided to the selling dealer, county tax collector, or private tag agency at the time of purchase or when registering the vehicle.
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a Florida dealer or to a private tag agency.

Vehicles Used in Another State for Six Months or Longer

No Florida sales tax or local discretionary sales surtax is due on a motor vehicle registered or licensed in Florida when documentation is provided that:

- The current owner of the vehicle has owned and used the vehicle for six months or longer in another state, territory of the United States, or District of Columbia; and
- The vehicle was used under conditions that would lawfully give rise to the taxing jurisdiction of the other state, territory, or District of Columbia.

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of registration in Florida when no Florida use tax was due, use this application to apply for a refund.

Include the following with your application:

- A copy of the evidence of registration of the vehicle issued in another state and a copy of the evidence of payment of a like tax that was lawfully imposed and paid in another state (a copy of another state's vehicle registration and payment of tax, and a copy of the cancelled check(s) paying the tax and registration fees).
- A copy of the evidence of the Florida use tax paid when registering the vehicle in Florida (a copy of the Florida Vehicle Registration and the cancelled check paying the tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the tax was paid to a private tag agency.

Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)

When a manufacturer repurchases the motor vehicle under the motor vehicle sales warranty requirements of section 681.104, F.S., the manufacturer may seek a refund of the amount of Florida sales tax and surtax refunded by the manufacturer to the consumer, lien holder, or lessor.

Include the following with your application:

- A copy of the sales invoice issued by the seller which affirmatively demonstrates payment of Florida tax on the purchase of the motor vehicle.
- A copy of the written agreement repurchasing the motor vehicle.
- A copy of documentation which evidences that the manufacturer refunded the Florida tax to the consumer, lien holder, or lessor.

Real Property Leases

- A copy of the lease, sublease, and addendum.
- A copy of the accounting records substantiating the Florida tax reported and paid on the sales and use tax return.
- A copy of the evidence that sales tax was collected and subsequently refunded to customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of a credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Repossessed Merchandise

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold

under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon repossession of the property, take a credit on a subsequent return or obtain a refund of that portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other nontaxable charges, as reflected in the sales contract. **See Rule 12A-1.012, F.A.C.**

You must file this application with the Department within 12 months following the month in which the merchandise was repossessed.

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property

that was subsequently repossessed.

- A copy of the purchaser's payment history for the property.
- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles; evidence establishing possession and ownership of repossessed property that is not titled property).
- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

Transient Rentals

A dealer who reported and paid local option transient rental taxes to the Department that are administered by the local taxing authority may take a credit or obtain a refund of the local tax paid to the Department in error. Include the following with your application:

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the local government tax return(s) for the same reporting period.
- A copy of the accounting records substantiating the amount of local option transient rental tax paid to the

Contact Us

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

For written replies to tax questions, write to:

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

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

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

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

References

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

Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund	Rule 12-26.008, F.A.C.
Form DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State	Rule 12A-1.097, F.A.C.
Form DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property	Rule 12A-1.097, F.A.C.



Instructions - Application for Refund

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26N (*Instructions – Application for Refund*) provides the information and documentation required for some common refund claims.

Use **Form DR-26** when requesting a refund for:

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax
- Estate Tax
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax
Nonrecurring
Governmental Leasehold
- Pollutants Tax

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - o *Notice of Proposed Assessment* (DR-831);
 - o Self-Audit Worksheet and Report, including supporting documentation;
 - o Voluntary Disclosure, including supporting documentation;
 - o Stipulation Time Payment Agreement;
 - o Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.

- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Communications Services Tax

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

Providers of communications services tax must use this application to obtain a refund of communications services tax only when tax has been:

- Accrued and paid to the Department in error;
- Paid to a service provider for services that were resold;
- Collected and paid to the Department on tax-exempt sales;

- Reported and paid to the Department in error; or
- Written off for federal income tax purposes as a bad debt.

To report a credit against tax due, communications services providers must use Schedule III or IV of the *Florida Communications Services Tax Return* (Form DR-700016) to report:

- Corrections or adjustments to previous reporting periods (e.g., correct revenue reported in the wrong jurisdiction or to adjust amounts reported incorrectly on previous returns);
- Adjustments in taxable sales due to credits issued; or
- Tax was paid to a service provider for services that were resold.

To receive a refund, communications services providers must include the following with their application:

- A copy of the documentation evidencing payment of the tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the journal entries which correct the accrual and payment of self-accrued communications services tax to the Department.
- If applicable, a copy of the documentation evidencing the sale of communications services for which the tax was paid to a vendor at the time of purchase (e.g., a copy of the purchase invoice or bill of sale evidencing payment of the Florida communications services tax and a copy of the customer's sales invoices or bills of sale for the resale of those services).
- If applicable, a copy of the documentation evidencing that tax was paid to the Department on a tax-exempt sale and that the tax was refunded to the tax-exempt customer (e.g., a copy of the customer's exemption certificate; a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or, a copy of the credit memo issued to the customer).
- If applicable, a copy of the documentation evidencing the error in reporting amounts on the *Florida Communications Services Tax Return* (Form DR-700016) and the correct reporting amounts.
- If applicable, an explanation of any entries on Schedule III or IV of *Florida Communications Services Tax Return* (Form DR-700016) filed subsequent to the refund period.

Communications services providers may choose to report bad debt credits on Schedule I or IV of the *Florida Communications Services Tax Return* (Form DR-700016). To obtain a refund of communications services tax on bad debts, providers must include the following with their application:

- A schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida communications services tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.

- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- If applicable, the amount of the bad debt attributed to the state and to each identified local jurisdiction and information on the proportionate allocation method used to attribute the amount of the bad debt to the state and to the affected local jurisdictions.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the sale and the Florida tax billed to the purchaser (e.g., invoices or bills of sale).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.

Documentary Stamp Tax - Nonrecurring Intangible Tax

You must file a separate refund application for each tax.

Use this application if you overpaid the documentary stamp tax or the nonrecurring intangible personal property tax due.

Examples of overpayment are:

- Documents recorded more than once, and the tax was overpaid
- Duplicate payments of the tax due were issued for the same document
- Tax was remitted to the county that recorded the document and to the Department
- Tax was overpaid to the county or to the Department
- Tax was paid on a tax-exempt document
- A court order determined the document was invalid

Include the following with your application:

- A copy of the documentation evidencing a duplicate payment of tax, an overpayment of tax, or a payment of tax when no tax was due (e.g., a copy of the front and back of your cancelled checks or a copy of the bank statement(s) indicating the duplicate payments).
- A copy of the document for which tax was overpaid or was paid in error.
- A copy of documentation to establish an exemption from tax.

Use this application if you refunded documentary stamp tax or nonrecurring intangible personal property tax to a customer who paid tax that was not due. You must refund the tax to your customer prior to claiming a refund of the tax.

Include the following with your application:

- A copy of the tax return or recorded document on which the tax was paid.
- A copy of the documentation required to establish that tax was overpaid or paid in error.
- A copy of the evidence that tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or a copy of the credit memo issued to the customer).

- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Aviation Fuel Tax

Use this application to claim a refund of tax paid on aviation fuel used in the following manner:

Aviation fuel sold for use in an aircraft operated by the federal government

- A copy of federal Form 1094 (exemption certificate from the federal government); or,
- A copy of the contract with the federal government, a schedule of sales made to the federal government, and copies of sales invoices to the federal government.

Fuel Tax

Use this application to claim a refund of tax paid on fuel used in the following manner:

Fuel delivered to tribal land for purchase and use by tribal members

- A copy of the evidence of fuel taxes paid on fuel sold to and delivered to tribal lands (copies of sales invoices listing the type and amount of fuel purchased, the purchase date, the delivery address of the fuel sold, the amount paid, and the taxes paid).
- List of qualified tribal members (non-government use).
- Fueling reports for tribal members' vehicles (non-government use).
- Form DR-26A, *Assignment of Rights to Refund of Tax*, from each tribal member (non-government use).

Gasoline or diesel fuel sold to foreign diplomats by retail stations

- A copy of the United States Department of State Quarterly Foreign Diplomat Report.
- A copy of the evidence of fuel taxes paid by foreign diplomats (copies of sales invoices or third party credit card statements listing the type and amount of fuel purchased, the purchase date, the retail station where purchased, the purchaser of the fuel, the amount paid, and the taxes paid).
- A copy of the documentation evidencing that the state and local option fuel taxes have been refunded to, or credited to the account of, the foreign diplomat who paid the tax.

Undyed diesel fuel mixed with dyed diesel fuel

- The refund authorization number obtained from the Department when reporting the mixing incident.
- A copy of the documentation evidencing that the state and local option fuel tax was reimbursed to the end user.
(See Rule 12B-5.140, F.A.C.)

Undyed diesel fuel purchased in quantities of 2,500 gallons or more per calendar year and used in noncommercial vessels (pleasure boats)

You must file this application with the Department before April 1. Only one refund claim per calendar year is allowed.

- A copy of invoices showing the amount of fuel taxes paid.
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.

Undyed diesel fuel used in vessels engaged in interstate or foreign commerce or in commercial fishing vessels

- If applicable, a copy of the purchaser's Sales and Use Tax Direct Pay Permit.
- An Exemption Certificate stating that fuel purchased qualifies for the partial exemption provided in s. 212.08(4)(a)2. and (8), F.S., and the percentage of the sales price of the fuel that is subject to sales tax and discretionary sales surtax. A suggested format of a certificate is provided in subsection 12A-1.0641(7), Florida Administrative Code (F.A.C.).
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.
- A copy of invoices showing the amount of fuel taxes paid.

The Department will reduce the amount of the fuel tax refund due by the amount of sales tax and discretionary sales surtax due on the fuel.

Pollutants Tax

Do not use this application to request a refund for one or more of the following exemptions:

- You exported tax paid petroleum products or other products defined as pollutants from Florida.
- You bunkered tax paid petroleum products into marine vessels engaged in interstate or foreign commerce.
- You consumed, blended, or mixed a tax paid solvent to produce a product which is not a pollutant.

These refund claims may be filed quarterly using an *Application for Pollutants Tax Refund*, Form DR-309660. You can also use these exemptions to offset tax due on the *Pollutants Tax Return*, Form DR-904.

All other overpayments of pollutants taxes may be requested using this application. Include the following with your application:

Payment Made in Error

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s) of the original pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

Reporting Error (an original or supplemental *Pollutants Tax Return*, Form DR-904, reported an overpayment of tax)

- A copy of the original pollutants tax return.
- A copy of the amended pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- A copy of the documentation supporting the amended amounts reported on the amended pollutants tax return.

Corporate Income Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida corporate income/franchise tax return has not been filed for the taxable year, you must file your Florida corporate income/franchise tax return and request a refund of the overpayment on that return.

You may file an amended Florida corporate income/franchise tax return to request a refund of an overpayment on a return previously filed with the Department, or take a credit on a subsequently filed return. If you make the election to apply an overpayment to a subsequent year, the election may not be changed.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error;
- You received a credit memorandum issued by the Department for penalty or interest overpaid with a corporate income/franchise tax return; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following:

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).

- If the duplicate payment is for your final corporate income tax return, a copy of the final return filed with the Department.

Insurance Premium Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida insurance premium tax return has not been filed for the taxable year, you must file your insurance premium tax return and request a refund of the overpayment on that return.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following with your application:

- A copy of the documentation evidencing the payment in error or a duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final Florida insurance premium tax return, a copy of the final return filed with the Department.

Contact Us

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

For written replies to tax questions, write to:

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

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

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

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

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C.
Form DR-700016	Florida Communications Services Tax Return	Rule 12A-19.100, F.A.C.
Form DR-309660	Application for Pollutants Tax Refund	Rule 12B-5.150, F.A.C.
Form DR-904	Pollutants Tax Return	Rule 12B-5.150, F.A.C.



Assignment of Rights to Refund of Tax

DR-26A
Effective XX/XX
Rule 12-26.008, F.A.C.
Page 1 of 2

A purchaser who has overpaid tax, paid tax when no tax was due, or paid tax in error to a business must secure a refund of the tax from the business and not from the Florida Department of Revenue. When a business declines to issue a refund to the purchaser, the business may issue an *Assignment of Rights to Refund of Tax* for tax the business collected from the purchaser and remitted to the Department. The purchaser may then apply to the Department directly to receive a refund of the tax. This form must accompany either Form DR-26, *Application for Refund*, or Form DR-26S, *Application for Refund-Sales and Use Tax*, along with documentation to support the claim for refund. Submission of these documents does not guarantee the purchaser will receive a refund.

An *Assignment of Rights to Refund of Tax* is required for the following tax types that are collected by businesses and remitted to the Department when the purchaser applies to the Department for a refund:

- Sales Tax and Discretionary Sales Surtax
- Rental Car Surcharge
- Fuel Tax
- Documentary Stamp Tax
- Local Option Transient Rental Taxes Paid to the Department
- Intangible Personal Property Tax (Nonrecurring)

An Assignment of Rights is not to be used when seeking a refund of communications services tax. The purchaser must seek a refund from the business pursuant to s. 202.23(1), Florida Statutes.

Section 1: Purchaser (Assignee) Information

Purchaser's Name (Assignee - Person receiving tax refund rights)			
Purchaser's Address			
City	County	State	ZIP Code
Period of Assignment (Specify the period for which an assignment of rights to a refund of tax is sought.) Purchases occurring during the period: _____ through _____ ; or _____ (date) for a single transaction.			

Section 2: Business (Assignor) Information (For sales tax, discretionary sales surtax, or local option taxes, when a refund is sought on purchases made from the same business, but those purchases occurred in multiple counties, a list must be attached to this form providing for each additional location, the sales tax certificate number, the location address, and amount of refund attributable to purchases from that location.)

Business Name/Certificate Holder (Assignor - Business assigning the rights to a refund of tax for a specified period to Assignee)			
Business Partner, Social Security, or Federal Employer Identification Number		Sales Tax Certificate Number (Use the location certificate number under which the tax at issue was remitted. A consolidated filing number beginning with "80" should not be used.)	
Business Location Street Address			
City	County	State	ZIP Code
Mailing Address (If different from Business Location)			
City	County	State	ZIP Code

Section 3: Assignment of Rights (Only a person authorized to perform any and all acts with respect to tax matters with the Florida Department of Revenue may assign the rights to a refund of tax.)

I, _____ (Name of Authorized Person), hereby assign to _____ (Assignee) any and all rights which Assignor has to recover _____ [Write the name of the tax type(s)], remitted to the Florida Department of Revenue, totaling \$_____ for the transactions reflected on the attached invoices or similar documentation of the transactions for which Assignee seeks to claim a refund of taxes paid. The taxes indicated on the documentation were remitted to the Department by Assignor: (Please complete either a single transaction or multiple transactions)

For a single transaction, on the return for the _____ period.

OR

For multiple transactions during the following return period(s) of _____ to _____.

Assignor agrees it has not and will not itself seek a refund or take a credit on the taxes that are the subject of this Assignment.

Signature of Authorized Person

Date

Title of Authorized Person

Mail this form and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee, FL 32314-6490

OR
Fax (850) 410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at (850) 617-8585.

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

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

References

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

Form DR-26
Form DR-26S

Application for Refund
Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.
Rule 12-26.008, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.071

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.071, F.A.C., will adopt revisions to Form DR-700002, *User's Guide for the Address/Jurisdiction Database*. The revisions are being made to update the guide to match current Department programming and uploading requirements, as well as to improve formatting.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.071, F.A.C., are necessary to adopt, by reference, updates to the Department's *User's Guide for the Address/Jurisdiction Database*.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative*

Register on January 30, 2019 (Vol. 45, No. 20, p. 481), to advise the public of the proposed changes to Rule 12A-19.071, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

March 12, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 12, 2019, and approved the publication of the Notice of Proposed Rule for the proposed changes to Rule 12A-19.071, F.A.C. A notice for the public meeting was published in the *Florida Administrative Register* on March 1, 2019 (Vol. 45, No. 42, p. 862).

SUMMARY OF RULE HEARING

April 3, 2019

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 13, 2019 (Vol. 45, No. 50, pp. 999-1000), to advise the public of the proposed changes to Rule 12A-19.071, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 3, 2019. No request was received by the Department, and no rule hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.071

12A-19.071 Department of Revenue Electronic Database.

(1) through (2)(a) No change

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the online ~~on-line~~ User's Guide for the Address/Jurisdiction Database (~~December 2014~~, hereby incorporated by reference, effective ____ ~~01/15~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04887). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for the Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://floridarevenue.com/taxes/pointmatch>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (3) No change

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, XX-XX-XX.



User's Guide for the Address/Jurisdiction Database

Procedures, Standards and Helpful Hints

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Introduction to Florida's Address/Jurisdiction Database

Since 2001, the Florida Department of Revenue has maintained a statewide electronic database that designates the local taxing jurisdiction (e.g., municipality, unincorporated county area, police, and fire district) for addresses in Florida. The database has over 10 million single address records for the over 400 incorporated municipalities and 67 counties of Florida. The database designates the local taxing jurisdictions for Communications Services Tax (CST). For Insurance Premium Tax (IPT), the database indicates the police and fire codes for those local jurisdictions participating in Chapter 175 and/or Chapter 185 of the Florida Statutes.

As the state continues to grow, new development and local government actions generate changes within municipal boundaries that directly affect the addresses in the database. Many local governments are using Geographic Information Systems (GIS) to maintain parcel-based data and jurisdictional boundaries, and more recently, internet-based web mapping for making their local data available to the public. Because of the advances in GIS technology, the PointMatch web application was designed and implemented in 2013 to allow online updating and maintenance of the Address/Jurisdiction Database. This User's Guide provides instructions and tips to assist users with maintaining and updating their addresses in the database.

Public Use of the PointMatch Web Application

The PointMatch website provides public users access to Florida's Address/Jurisdiction Database without registering to create an account. The three public features are:

- **Address Lookup** allows a user to find tax rates for any address in Florida. Searches can be conducted in a variety of ways, and results are returned based on the user's search criteria. Results are displayed in a grid table and can be sorted in several ways for easier viewing. The search is performed on both published and pending addresses which will become effective in future updates.
- **Master Address List Download** provides a user the ability to download all address listings in the entire state database or download a portion of the state by county, jurisdiction or special fire district. The database is composed of 67 county sub-files. Currently, there are four (4) incorporated municipalities that traverse county boundary lines. Those are:
 - Fanning Springs in Levy and Gilchrist counties;
 - Flagler Beach in Flagler and Volusia counties;
 - Longboat Key in Manatee and Sarasota counties; and
 - Marineland in Flagler and St. Johns counties.

With addresses in multiple counties, users will need to search the files of two counties to get all addresses for those multi-county municipalities. In cases where an address crosses jurisdictional boundaries, users must download two jurisdictions to get all the units for that multi-jurisdictional address.

- **Request a Correction** allows public users to file objections for omitted or incorrect addresses in the database. This feature is discussed in detail later in the User's Guide.

Address Lookup Information

Search results are displayed based on the criteria entered by the user. Vague or broad searches may return numerous addresses. It may be necessary to be specific in a search to return a smaller number of results or to sort the results table to organize the addresses returned. Users must enter the address information (i.e., street name and street suffix) into individual fields, as displayed below:

Address Information

House Number: 2450 Pre-Dir (N,S): [] Street Name (do not include street type): SHUMARD OAK Street Type (AVE, BLVD, ST): BOULEVARD Post-Dir (N,S): []

City Name: [] ZIP Code: []

Jurisdiction Information

County Name: [] Jurisdiction Name: [] Special Fire District Name: []

Hint

Try removing the City Name or ZIP Code from your search. Your results will be broadened.

The default sorting order is ascending by street name. This is displayed in the “Street” column by a blue up-pointing arrow and the number “1” next to the arrow. Results can be further sorted by any or all other columns. For each column sorted, a number appears next to the name to show the current order of the sorted result. In the example below, the search performed is for all streets in the state with “Cleveland” in the name. It is sorted by: 1) Street, 2) Suffix, 3) Predir, 4) Postdir, and 5) Number. The search resulted in 2,975 entries and shows the first 10 results. The sort affects all results, not just the page displayed.

Sorting Order

5
3
1
2
4

#	Number ⁵	Predir ³	Street ¹	Suffix ²	Postdir ⁴	City	ZIP	Fire Code	Police Code	Jurisdiction	County
1	1		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
2	2		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
3	98		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
4	99		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
5	100		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
6	100		CLEVELAND	AVE		LARGO	33770	553		INDIAN ROCKS BEACH	PINELLAS
7	100		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM
8	100		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
9	101		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
10	101		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM

First 10 results.

By clicking the column name once, this sorts data by the column name in ascending order. Clicking the column name twice will sort by column name in descending order. Clicking the column three times will remove the sorting from the column. Sort criteria for the results table are saved each time a search is performed. Clicking the “Clear” action button will only clear the fields and will not remove the sorting order. Thus, the user will be required to either manually unsort all columns or click the Address Lookup link on the left-side navigation menu to clear the page and start over.

Ascending order sorts text from A to Z and numeric information from low to high.

Descending order sorts text from Z to A and numeric information from high to low.

Address Information Display

Once a search is performed, information for the yellow highlighted address is displayed below the search results table. This information is specific to only the highlighted address. It is important to note that tax rates in Florida differ from jurisdiction to jurisdiction. When locating rates for an address, the “City” name does not equate to “Jurisdiction.” The City name column only denotes the *mailing* city associated with the ZIP code and should not be used to determine the taxing jurisdiction of the address. For a selected address, specific information regarding the total local rate and state tax rate for Communications Services Tax is provided. The Sales and Use Tax rates, including Discretionary Sales Surtax, are listed separately. Local Option Tourist Development Tax rate (bed tax) can be found by clicking the link to the table of these rates. Links are also provided for other information on tax rates.

Selected Address Tab: Information displayed is the general mailing information for the address highlighted on the grid table. If the address is pending, additional details are displayed.

General Details Tab: Displays the county and place codes for the selected address. If the jurisdiction has a participating fire district, the codes will also be displayed.

Communications Services and Sales Tax Tabs: Displays the current tax rates for the jurisdiction of the address. Additional information links are provided for the user to research each tax type.

Other Tax Links Tab: Provides a link to the Department’s website for Insurance Premium Tax information.

Request a Correction Tab: This section allows the user to request a correction to the selected address. This will initiate the objections process for the selected address. This is discussed in detail later in the User’s Guide.

<p>Selected Address</p> <p>2056 NE NEWBERRY DR ARCADIA FL 34266-5695</p>	<p>General Details</p> <p>Place: UNINCORPORATED DESOTO Feature ID: 000000000 County: DESOTO FIPS Code: 027 State: FL FIPS Code: 12</p>
<p>Communications Services Tax</p> <p>Total Local Rate: 5.82 % State Tax Rate: 6.65 % Gross Receipts Tax Rate: 2.52 % Gross Receipts Tax Rate, if residential exemption applies: 2.37 % Direct-to-Home Satellite Services Rate: 13.17 % <small>No local rate applies.</small> Read about Communications Services Tax</p>	<p>Sales Tax</p> <p>State Sales Tax (General Rate): 6.00 % <small>Other sales tax rates may apply, e.g: Electricity(7%). Read about Sales Tax</small> Discretionary Sales Surtax (County Tax): 0.00 % <small>A \$5,000 limitation may apply under certain conditions. Read about Discretionary Sales Surtax</small> Local-Option Tourist Development Tax (Bed tax): 0.00 % <small>Applies to transient rentals of 6 months or less. Many counties self-administer tourist development tax. For a list of tax rates click here and search for form "dr15tdt"</small></p>
<p>Other Tax Links</p> <p>Read about Insurance Premium Tax</p>	<p>Request a Correction</p> <p>If you find this is an incorrect address, you may request a correction.</p>

[Read our disclaimer](#) for information about updates and tax rate liability.

General Information Tables

Several tables are provided with general information on tax rates and codes used in the PointMatch system. The Communications Services Tax (CST) Rate table provides current information on CST rates for all jurisdictions in Florida. The Discretionary Sales Surtax (DSS) Rate table provides the current DSS rates for all Florida counties. The County and Place Codes table (see *County FIPS Codes and Place Feature ID Codes* section) provides the jurisdictional codes for all jurisdictions in Florida.

The Fire Codes and Police Codes tables (described in more detail below) provide the 3-digit fire and police codes for all taxing jurisdictions. All tables have sorting, filtering, and downloading capabilities.

Filtering Tips

The filtering feature on the provided tables allows a user to “filter out” specific information for jurisdiction. There are two methods of filtering available:

Selection Filter: Some columns can be filtered by the information within the column. By selecting the filter icon, the user can check one or more boxes to determine the exact information to be displayed as shown below.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Exp. Date
1	015	<input type="checkbox"/> Select All		1/1/2000	
2	017	<input checked="" type="checkbox"/> ALTAMONTE SPRINGS		1/1/2000	
3	021	<input type="checkbox"/> APOPKA		1/1/2000	
4	023	<input type="checkbox"/> ARCADIA		1/1/2000	
5	024	<input type="checkbox"/> ATLANTIC BEACH		1/1/2000	
6	025	<input type="checkbox"/> ATLANTIS		1/1/2000	
7	027	<input type="checkbox"/> AUBURNDALE		1/1/2000	
8	029	ESTERO FCD		1/1/2000	
9	033	HOLLEY-NAVARRE FCD		1/1/2000	
10	043	MIDWAY FCD		1/1/2000	
11	047	NORTH BAY FCD		1/1/2000	

Data Filter: In some columns, the user can filter the data in a column to return a broader range of information. This feature first requires the user to set the parameters of the data (e.g., contains, does not contain, begins with) then to enter values to return.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Exp. Date
1	015	BOCA GRANDE FCD		1/1/2000	
2	017	BONITA SPRINGS FCD		1/1/2000	
3	021	DESTIN FCD		1/1/2000	
4	023	EAST LAKE TARPON FCD		1/1/2000	
5	024	EAST NAPLES FCD		1/1/2000	
6	025	EAST NICEVILLE FCD		1/1/2000	

County FIPS Codes and Place Feature ID Codes

To facilitate the correct identification of Florida local taxing jurisdictions, the PointMatch system uses 3-digit County FIPS Code and the 9-digit GNIS Feature ID, also called “Place Feature ID”. The Place Feature ID is a permanent, unique identifying number for a geographic feature record. This number is assigned by the Geographic Names Information System (GNIS) and used as a relational key for uniquely identifying, indexing, and searching geographic features, and for integrating or reconciling GNIS data with other data sets. The number has no information content. The Place Feature ID supersedes the Federal Information Processing Standard (FIPS) 55 Place Code as the Federal standard unique feature identifier.

A compilation of all codes to identify a jurisdiction can be found under the General Information navigation area under *County and Place Codes*. These can be used to determine the correct identifier for a local government. It is important to note that all unincorporated areas for Florida appear as “000000000” in the Place Feature ID field in the Master Address Listings.

Special fire districts do not have assigned Place Feature ID codes. The example below denotes 123 Main Street, Tallahassee FL, 32301 as being in the jurisdiction of Unincorporated Leon County.

Address	Mailing City	ZIP	County	Jurisdiction	Jurisdictional Identifier for the Address
123 Main Street	Tallahassee	32301	073	000000000	073 -- Leon County 000000000 -- Unincorporated Area

Florida Fire and Police Codes

Addresses in the database are used by insurance companies to assign premiums to the proper local taxing jurisdiction for the purposes of the Firefighters’ and Police Offices’ Pension Trust Funds (Chapters 175 and/or 185, Florida Statutes). A fire or police code will only appear on the Florida Fire Codes and Florida Police Codes tables if the jurisdiction is currently participating in the Firefighters’ and Police Offices’ Pension Trust Funds.

When the Department of Revenue is notified by the Department of Management Services that a local taxing jurisdiction is participating or is no longer participating, the Department will update the codes on the addresses for that jurisdiction. Municipal fire and police codes are automatically updated because they are associated with the jurisdictional boundaries of a municipality. Special fire control districts do not generally follow municipal or county boundary lines; therefore, the special fire control district must manually identify the addresses within its jurisdiction. It is also important to note that codes assigned to special fire control districts all begin with "0."

For more information on Insurance Premium Taxes and Fees visit:

<http://floridarevenue.com/taxes/taxesfees/Pages/ipt.aspx>

For more facts and information on the Firefighters' and Police Offices' Pension Trust Funds visit:

http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans/facts_and_figures

Pending Addresses Display

The address search result may return pending addresses not in the current published Master Address List. Addresses are updated and posted semi-annually 90 days prior to an effective date of January 1 or July 1. All local governments are primarily responsible for maintaining the address information provided on this site. Due to the frequent changes in municipal boundaries and the development of new subdivisions, this site may not be able to assign correct tax information to every address. However, the addresses are updated on a regular basis.

If a search results in a pending address to be reflected in a future published Master Address List, the address will be shown in red. The pending addition and the pending deletion will both show in the result table along with information in the Selected Address tab on actions being taken on the address. A search which returns a pending address will appear as follows:

Showing 1 to 2 of 2 entries. Download All											First	Prev	Next	Last	
#	Number	Predir	Street	Suffix	Postdir	City	ZIP	County	Jurisdiction	Fire Code	Police Code				
1	100	E	10TH	AVE		HAVANA	32333	GADSDEN	QUINCY	816					
2	100	E	10TH	AVE		HAVANA	32333	GADSDEN	HAVANA	438					

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**This address has been flagged as a pending change due to a recently approved local government update. It may differ from the current published Master Address List as the database is updated semi-annually.*
 Information displayed below is for the highlighted address above.

Selected Address	General Details
100 E 10TH AVE HAVANA FL 32333 <i>This address will be added to the database effective 1/1/2014.</i>	Fire District: QUINCY Participating: Yes Place: QUINCY Feature ID: 002404581 County: GADSDEN FIPS Code: 039 State: FL FIPS Code: 12

Account Management

Registration for the PointMatch web application supports an organization's ability to either review and update the database, file objections to the database, or have a company database certified or recertified. Access to secure areas of the system is allowed only through password-protected log-in procedures. Additional features not available to public users are:

- **Address Lookup** allows a registered user all the features it offers to public users in addition to downloading address search results. For example, if a jurisdiction chooses not to download the entire jurisdiction because they would only like to see all addresses in a particular ZIP code or all addresses on one street, this feature accommodates this need. Sorting functions allow for easier manipulation of the resulting addresses.
- **Pending Address Files** downloads give registered users access to only addresses that are pending addition or deletion since the previous published Master Address List.

Account Types & Role Types

Five account types are used to define an organization's jurisdictional or business functions in the database. Each account type is assigned an access code to permit registration of users within their organization. As a supplement to an account type, role types specify an individual user's purpose in the database for the organization. One of the following account types must be chosen for a user to begin creating an account profile:

Local Government Employee (GOV): This account type is for an employee of an unincorporated county or incorporated city in Florida who has been designated by the jurisdiction as a representative to monitor and/or maintain the jurisdiction's addresses in the database.

Communications Services Provider (CSP): Business that provides communication services within the state and is planning to certify or re-certify its own database to receive a higher collection allowance is assigned to this account type. A provider must also register to file an objection to the Address/Jurisdiction Database.

Communications Services Tax Address Vendor (CSV): This account type is for businesses that provide database services to communications services providers for the assignment of customer addresses to tax jurisdictions in Florida, and would like to certify or re-certify their address database so their customers can receive a higher collection allowance. Vendors must also register to file an objection to the database.

Special Fire District Employee (SFD): This account type is for an employee of a Florida special fire control district who has been designated by the special fire district as a representative who will maintain fire code information in the Address/Jurisdiction Database for insurance premium tax purposes.

Insurance Company or Vendor (INS): An insurance company insuring property in the state. Registration is required for an insurance company or vendor to object to the Address/Jurisdiction Database.

Role types are required per account type to define the functions available to the user after registration. When registering, users must select at least one of the following, if available based on the account type selected:

Approver role is reserved for the GOV and SFD account types *only* and is authorized to review, revise and approve changes to the Address/Jurisdiction Database on behalf of a jurisdiction or special fire control district. Up to two (2) active Approvers are allowed per jurisdiction or special fire district. Approvers will be designated as the official contacts for a taxing jurisdiction and their contact information will be in the Local Government Contact List for Communications Services Tax and the Local Government Contact List for Insurance Premium Tax.

Submitter role is allowed in all account types, but user functions will vary depending on the account type. For GOV and SFD account types, the Submitter is a user who will upload files to update and maintain address information in the database. Two (2) active Submitters are allowed per jurisdiction or special fire district. For the CSP and CSV account types, the Submitter can upload files for objections or to certify or recertify an address database. For the INS account type, the Submitter can upload files for objections.

Read Only users are authorized to monitor database activities for an organization. For the GOV and SFD account types, this user can review project and case information but has no ability to submit, alter or approve updates. Five (5) active read only users are allowed per taxing jurisdiction. For the CSP and CSV account types, the user will be allowed to monitor certification progress. The Read Only role may not be used in combination with any other role and is not available for the INS account type.

Creating an Account and Updating Your Profile

The **first** Approver role access request for all taxing jurisdictions or special fire control districts, and all access requests by CSP, CSV, and INS account types, will be reviewed and approved by the Local Government Unit. When creating an account, the user's email address will serve as the user ID. Once an

approval or denial is made on a request, notification will be sent to the email on file alerting the user with instructions on any actions to be taken next. The email will contain a temporary password that must be changed at the first log in attempt.

The “Update My Profile” link is provided for users to change basic contact information. If a user moves to a new jurisdiction, it will be the responsibility of the previous jurisdiction Approver to disable the user’s access.

Maintaining Users

For GOV and SFD account types, the Approver role is tasked with approving, denying, and disabling users within their jurisdiction. A jurisdiction can have up to nine (9) active users at a time. The number of active users in a role cannot exceed the set limits mentioned above in the role descriptions. The “My Jurisdiction Users” queue displays the role and contact information for all past and present users in a jurisdiction. The Approver has the ability to remove access for former employees to make room for new employees requesting access. Email notifications are sent to the Approvers when a registration request is received for the jurisdiction. If the user is requesting assignment to a role that already has the maximum number of active users, the Approver must disable a user to allow a new user in the role. In the example shown below, a new user is requesting Submitter access in the Gainesville jurisdiction. The Approver must remove Submitter 2 to allow Submitter 3 access.

Step 1: Select “My Jurisdiction Users” in the Customer Account navigation area. From here, the Approver can see the pending request from Submitter 3 and that there are already 2 active users occupying that role. Upon review of the pending request, the system will not allow approval of the request until a user has been removed.

Florida Department of Revenue
Address Data

Customer Account
[Alerts & Notifications](#)
[Logout](#)
[Change My Password](#)
[Update My Profile](#)
[My Jurisdiction Users](#)
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Project Management
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Address Database
[Address Lookup](#)
[Master Address List Files](#)
[Approved Pending Addresses](#)
[Change Log Files](#)

My Jurisdiction Users

All user accounts for your jurisdiction are shown below. You can modify the status and profile rights of the users in your jurisdiction by selecting the number beside the name of the user.

Showing 1 to 7 of 7 entries. [Download All](#)

#	Status	Role	First Name	Last Name	Phone	Email
1	Active	Submitter	Submitter #1	GAINESVILLE	222-333-4444	Submitter-1@gainesville.flachua.gov
2	Active	Submitter	Submitter #2	GAINESVILLE	222-333-4444	Submitter-2@gainesville.flachua.gov
3	Active	Approver	Approver #1	GAINESVILLE	222-333-4444	Approver-1@gainesville.flachua.gov
4	Active	Approver	Approver #2	GAINESVILLE	222-333-4444	Approver-2@gainesville.flachua.gov
5	Active	Read Only	ReadOnly #1	GAINESVILLE	222-333-4444	ReadOnly-1@gainesville.flachua.gov
6	Active	Read Only	ReadOnly #2	GAINESVILLE	222-333-4444	ReadOnly-2@gainesville.flachua.gov
7	Pending Review	Submitter	Submitter Three	Gainesville	222-333-4444	submitter2@gainesville.org

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[View Pending Users](#) [View Active Users](#)

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General Information
[Communications Services](#)
[Tax Rate Table](#)

User Information

User Profile Information

First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

[Add Role](#)

**This user cannot be approved because each jurisdiction is allowed:
 = 2 Submitters.
 You will not be allowed to approve this account until you disable one of the active roles. If you require assistance, please contact the Local Government Unit.**

Step 2: On the My Jurisdiction Users table, select the active account for Submitter #2 and disable it. This will allow the Approver to go back to the pending registration for Submitter 3 to approve it.

Florida Department of Revenue
 Address Data

Customer Account

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- [Update My Profile](#)
- [My Jurisdiction Users](#)
- [Pending Users](#)

Project Management

- [My Projects](#)
- [My Cases](#)

Address Database

- [Address Lookup](#)
- [Master Address List Files](#)

User Information

User Profile Information

First Name: Submitter #2
 Last Name: GAINESVILLE
 Title: Submitter 2 for GAINESVILLE, ALACHUA
 Email: Submitter-2@gainesville.alachua.gov
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: City
 State: FL
 ZIP: 12345
 Status: Active
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

Florida Department of Revenue
 Address Data

Visit the MyFlorida.com State Government Portal.

Customer Account

- [Alerts & Notifications](#)
- [Logoff](#)
- [Change My Password](#)
- [Update My Profile](#)
- [My Jurisdiction Users](#)
- [Pending Users](#)

Project Management

- [My Projects](#)
- [My Cases](#)

Address Database

- [Address Lookup](#)
- [Master Address List Files](#)
- [Approved Pending Addresses](#)
- [Change Log Files](#)

User Information

User Profile Information

First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

Managing Roles

The purpose of role creation for the PointMatch system is to ensure the right people are in the right position to efficiently and effectively update the system. For example, if an employee is working in the GIS or Information Technology Department, that person would be appropriate for the Submitter and/or Approver role(s). If an employee is working in the Finance Department or Office of Management and Budget, that person would be best served as an Approver rather than a Submitter. For other jurisdictions, one person may perform multiple functions and can occupy both roles. Before registration, it is best to take the time to decide who in the organization best fits the role description.

There are limits on account types and role type selections. Some account types do not require certain roles to perform the necessary duties prescribed for the chosen account type. Below is a brief explanation of these limits:

- **Local Government Employee**
 - Available roles: Approver, Submitter, and Read Only.
 - System Functions and Limits: Local governments are tasked with providing the addresses to update the Address/Jurisdiction Database. Therefore, the only function they cannot perform is filing objections to the database.
- **Communications Services Provider**
 - Available role: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Communications Services Tax Address Vendor**
 - Available roles: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Special Fire District Employee**
 - Available roles: Approver, Submitter and Read Only
 - System Functions and Limits: Special Fire Districts are tasked with providing the fire code information for addresses in the Address/Jurisdiction Database. They are not required to provide any other information for the address. If there are issues with missing or incorrect addresses, the fire district must contact the local government representative where the address(es) is located to have the information corrected and added to the database. Users in this account type cannot file objections to the database.
- **Insurance Company or Vendor:**
 - Available roles: Submitter
 - System Functions and Limits: Users of this account type can submit objections to the database. As such, the only role required for this type is the Submitter type.

Multi-Jurisdictional Authorization

Many jurisdictions rely on county sources to maintain and supply their address database. The Submitter role was created to allow county representatives to upload the database on behalf of a municipality. The Submitter must request access from the Approver of the jurisdiction. An Approver cannot assign a Submitter to be responsible for this task. Once granted, the municipality will be authorized under the Submitter's rights. In the screenshot below, the Approver can view all jurisdictions within the county Submitter's rights, but can only remove the role or disable the user for their respective jurisdiction.

Once a jurisdiction Approver disables a user, the profile is no longer active and any attempt to log in will be halted. If an account needs to be enabled, the jurisdiction Approver will need to contact the Local Government Unit and request that the account be enabled. You will also need to contact the Local Government Unit if adding additional jurisdictions; additionally, an email should be sent by that jurisdiction's Approver granting permission to add individual(s) to the Submitter role.

Florida Department of Revenue
Address Data

Customer Account
[Alerts & Notifications](#)
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Project Management
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Address Database
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General Information
[Communications Services](#)
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[Discretionary Sales Surtax Rate Table](#)

User Information
User Profile Information
First Name: Submitter #1
Last Name: UNINCORPORATED LEE
Title: Submitter 1 for UNINCORPORATED LEE, LEE
Email: Submitter-1@leecountyunincorporated.lee.gov
Phone: 222-333-4444
Address: 1 Fake Street
City: City
State: FL
ZIP: 12345
Status: Active
User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction	
Submitter	LEE	BONITA SPRINGS	Remove
Submitter	LEE	CAPE CORAL	
Submitter	LEE	FORT MYERS	
Submitter	LEE	FORT MYERS BEACH	
Submitter	LEE	SANIBEL	
Submitter	LEE	UNINCORPORATED LEE	

Address Requirements

Address Standards

A unique address includes all elements necessary to identify a specific location in a given city or county. A city-style address consists of a primary address number, a street name and, in some cases, secondary address elements. Although secondary address elements are no longer entered into the Address/Jurisdiction Database, the secondary address is required only in cases where the local jurisdiction for the primary address is located within two different local jurisdictions.

For example: A condominium complex where the primary address has building A through C located in one jurisdiction, while buildings D through F are in another.

The Address/Jurisdiction Database is based on address points; thus, individually numbered addresses must be entered in the database. A complete address must have all the address elements necessary to be entered into the database. A standardized address is one that is:

- Fully spelled out;
- Abbreviated by using the Postal Service standard abbreviations based on Postal Addressing Standards Publication #28; and
- Uses the proper format for the address style as shown in Postal Addressing Standards Publication #28.

Address Elements

The following address elements are used to define addresses in the Address/Jurisdiction Database. Below are definitions and helpful hints for ensuring address records are not rejected during initialization of an upload file.

Address Element	Standard Field	Example	Comments
Number	10	2250	
Directional Prefix (PreDir)	2	NW, N, S, E, W, NE,SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a pre-directional is used, it is the first element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Street Name	35	Shumard Oak	Referred to as the root street name. Components of the root street name, including compass directions like “North East” and road types like “Trail” are never abbreviated if they are part of the root. Numeric root names are an exception; they are always represented as numeric.
Suffix	4	Ave, Rd, Blvd,	A street suffix is the road type presented as a standard abbreviation following the root street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Directional Postfix (PostDir)	2	NW, N, S, E, W, NE,SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a post-directional is used it is the last element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
City Name	40	Tallahassee	Refers to the mailing city name for the post office that serves the local area.
ZIP Code	5	32301	ZIP code for the mailing area that the address is a part of.

Helpful Hints for Ensuring Data Quality

It is important to use standards that ensure street name and address consistency. All newly assigned street names should have spellings and pronunciations that are unique within the local area (including adjacent towns and areas serviced by the local post office). Only street names determined to be unique in accordance with local government addressing ordinance should be assigned.

The following are common challenges associated with local addressing and helpful hints to ensure data is as consistent as possible.

Capitalization: Uppercase letters are preferred on all address lines.

Spelling of City Names: Spell city names in their entirety. The only acceptable abbreviation is ST for Saint. For example, Port St Joe or St Petersburg.

Use of Abbreviations: Pre-directionals and post-directionals should appear as abbreviations (N, S, E) and not spelled out. Street suffixes and secondary unit designators should appear as abbreviations from the approved lists provided.

Two Directionals: When two directional words appear consecutively as one or two words, before the street name or following the street name or suffix, then the two words become either the pre- or the post-directionals. Exceptions are any combinations of “North-South” or “East-West” as consecutive words. In these cases, the second directional becomes part of the primary name and is spelled out completely in the primary name field.

Directional as Part of Street Name: If the directional word appears between the street name and the suffix, then it appears as part of the primary street name and should be spelled out. For example, “BAY W DRIVE” should appear as “BAY WEST DR.”

Two Suffixes: If an address has two consecutive words that appear on the suffix table, abbreviate the second of the two words according to the suffix table and place it in the suffix field. The first of the two

words is part of the primary address. Spell it out in its entirety as part of the street name. For example, “789 MAIN AVENUE DRIVE” should appear as “789 MAIN AVENUE DR.”

Consistent Street Direction: Streets will be determined to run in one and only one direction, north-south or east-west, depending on the general trend of the street.

Name Duplication: Similar sounding names are considered to be duplication regardless of spelling. No duplication of names is permitted within the projected services area of a United States Post Office or of local public agencies such as fire and police departments. Preferably, the avoidance of duplication should be countywide because of future urbanization.

Continuity: A continuous street, or one proposed to be continuous, should bear the same name throughout, even though it changes directions. If it is interrupted by a channel, freeway, railroad, etc., and eventual connection is not probable, the segments should bear different names.

Neighboring Communities with Shared Roads: Neighboring communities should discuss the consistent naming and numbering of shared roads to eliminate any possible confusion. Examples of shared roads include roads that travel from one community into another, those that run into and then back out of a neighboring community, or those that follow a municipal or county boundary. If practical and the neighboring jurisdictions agree to keep the same name of a road running between the towns, the number should be consecutive, starting in one community and ending in the other. If neighboring communities cannot agree on the same name, each town's road segment should have a separate name and be numbered separately.

Use of Same Street Names in Neighboring Communities: This can be an issue when mail delivery in one town is performed by a post office in another town. In such cases, every effort should be made to avoid using the same street names. If this is not possible, every effort should be made to avoid duplicate street numbers to avoid postal/tax jurisdiction assignment problems.

Master Address List Format

Standard record formats are established to accommodate both the uploading and downloading of address files. For optimal efficiency, the format for all files are designed to catalogue every individual address and map them to the FIPS county, Place, Feature ID, and other taxing jurisdiction (e.g., fire district) codes. The record layout for the Master Address List files will set the standard for the Change Log files, the Approved Pending Address files, and the Single Address download. Below is a description of all columns of the Master Address List file.

Field Name	Field	Characters Maximum	Comments
*NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. Any alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
*PREDIR	Pre-directional	2 – alpha	EX: NW, S, SE
*STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
*STSUFFIX	Street suffix	4 – alpha	EX: BLVD
*POSTDIR	Post-directional	2 – alpha	EX: NW, S, SE
UNITTYPE	Unit type	4 - alpha	This field is only required for a multi-jurisdictional primary address. EX: APT
UNITNUM	Unit number	5 – alpha numeric	This field is only required for a multi-jurisdictional primary address. EX: B4
*MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
*ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.

ZIP+4	ZIP code +4	4 – numeric	This field will be provided for downloading files, but is not required for uploading files.
*LAT	Latitude	15	This field heading is required for uploading files, but entries are optional. EX: +32.09876543210
*LONG	Longitude	15	This field heading is required for uploading files, but entries are optional. EX: -082.0987650000
STATEID	State FIPS Code	2 – numeric	Always 12
STATE	State name,	2 – alpha	Always FL
*COUNTYID	County FIPS Code	3 – numeric	Required.
COUNTY	County name	40 – alpha	
*FEATID	GNIS Place Feature	9 – numeric	Required.
JURISDICTION	Jurisdiction name	40 – alpha	
FIRECODE	Participating fire district code	3 – numeric	Participating municipal fire codes are populated systematically. Special fire districts codes require manual insertion.
POLCODE	Participating municipal police	3 – numeric	Participating municipal police codes are populated systematically.
PENDING	Pending record	3 – alpha	If a downloaded record is pending the field will be populated “YES”
EFFDATE	Effective date	8 - YYYYMMDD	Date an address became effective.
**EVIDENCE	Name of competent	50 - alpha numeric	This column is only required for uploading of address for objections.

- * Files being uploaded only require a portion of these fields due to some fields being systematically corrected (e.g., municipal fire codes) or not needed for the upload process.
- ** Only shown in the objections process.

Updating the Address/Jurisdiction Database

Address assignment is a municipal function similar to permitting or subdivision control. In unincorporated areas, the county or other jurisdictional authority may assign addresses. Although some functions (such as street naming) are municipal functions, coordination with other authorities may be needed to ensure unique names are maintained within the larger metropolitan service area. Local taxing jurisdictions are required to upload a database of addresses to initiate changes to the Department’s Address/Jurisdiction Database. Database changes can include the deletion of bad street addresses, the creation of new street addresses, corrections to existing addresses, and jurisdictional boundary changes. No local government will have direct access or authority to change the database without the Department’s review.

Geographic Information System (GIS) or E911-based address databases are excellent data sources to help build or maintain accurate city or county address files. A local postmaster should also be an active participant in a community’s addressing efforts. The local postmaster can provide a list of current delivery addresses to help insure that all addresses are ultimately assigned by a taxing jurisdiction.

Changes Requiring Updates to the Address/Jurisdiction Database

Boundary changes and changes in local governing bodies occur on a regular basis. There are six types of changes that can affect the local taxing jurisdiction assignment of an address and are defined as follows:

Annexation means the act or process of adding land to a government unit, usually an incorporated municipality (place), by ordinance, a court order, or other legal action.

De-annexation means the reversion or removal of real property from municipal boundaries so that the removed section becomes an unincorporated area and is governed by the county.

Incorporation (New) means the formation of a new government unit, typically a municipality, to provide specific government services for a concentration of people within legally prescribed boundaries.

Dissolution means the act of ending the legal existence of an incorporated municipality as an active or inactive government unit through legal action. Government services revert to another government unit, typically the county, wherein the municipality was located.

Merger/Consolidation means the combining or joining of separate legal government units, typically a municipality with a county or minor civil division, to form a common government.

Became Inactive means the temporary suspension of governing authority and provision for government services by one government unit, typically a municipality. Another local government unit, typically a county, assumes the temporary provision of services and authority for the jurisdictional area.

These actions typically create changes to addresses which require updates to the Department's database. The updating process supports three types of changes:

1. Address Corrections: Instances where address information such as spelling or taxing jurisdiction is incorrect.
2. Street Changes: Street name changes, street extensions, and the addition of new streets.
3. Government Changes: Annexations, new municipal incorporations and consolidations.

Competent Evidence

Any changes or additions to the Address/Jurisdiction Database must be supported by competent evidence. Competent evidence is documentation establishing that the address(es) affected by the requested change or addition is located in the local taxing jurisdiction initiating the change. There are many examples of competent evidence which include, but are not limited to, annexation ordinances, articles of incorporation, or the enhanced 911 Master Street Address Guide (MSAG) database information. The most commonly used and easily-accessible source of competent evidence is a GIS-based data file. A wide variety of data sources that qualify as competent evidence alone can be compiled and maintained in a GIS system.

If a requested change is to move an address from one local taxing jurisdiction to another, competent evidence includes the consent of the local taxing jurisdiction that did not request the change. A jurisdiction has the option to use their uploaded GIS-based database file as competent evidence.

File Sources and Evidence Submission

While it is optimal for a jurisdiction to upload their own address database, there are some jurisdictions that will rely on the Department's address point file to build their own database to maintain in-house. In these cases, the jurisdiction will be required to download the Master Address List file and make corrections directly in the file then reload the updated file. Competent evidence is required and can be uploaded directly onto the system. Users can include a paper version of Form DR-700022 with the signatures of the initiating and affected jurisdiction Approvers as evidence. This will allow the Local Government Unit to automatically approve the case related to those jurisdictions. This can only be done in cases where existing addresses are being moved into another jurisdiction and both jurisdictions have agreed to the change. Evidence files are viewable to all users affected by the project.

Effective Date

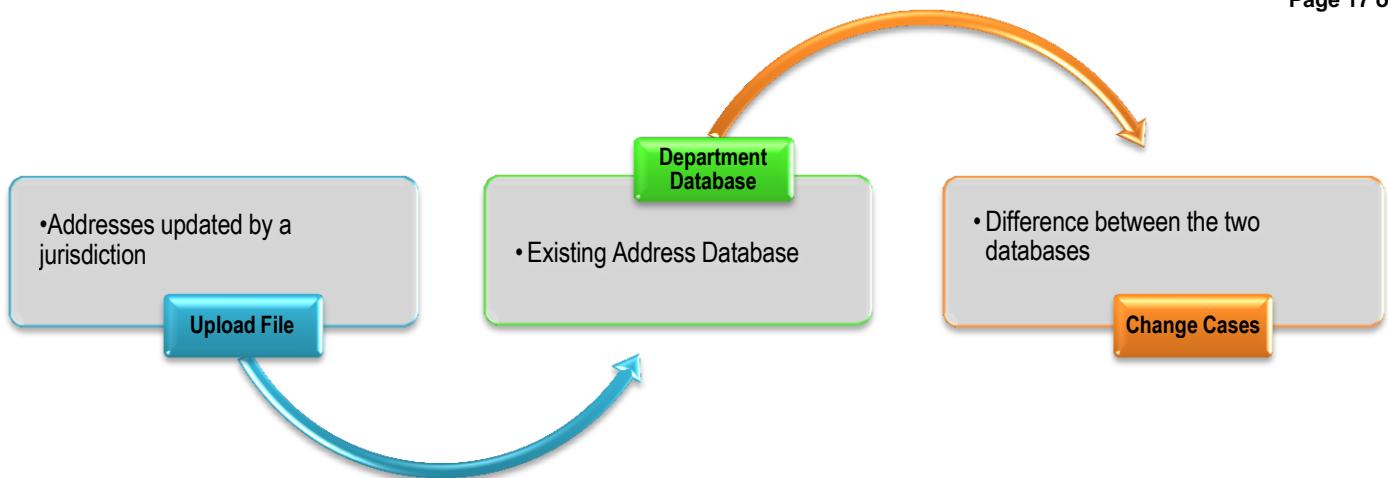
The information furnished to the Department must specify a date that the proposed database change is effective. For Communications Services Tax, database changes are effective the next ensuing January 1st or July 1st. Updates are allowed only two times a year to ensure that providers have sufficient time to respond to these changes. Therefore, while a local jurisdiction may indicate any future date for a proposed change and the system will maintain an internal record of this action, approved changes will not be reflected in the published Master Address List until the next semi-annual update cycle.

Requested changes must be posted to the online system at least 120 days prior to the January 1 or July 1 effective date of the official published Master Address List. Early local government submissions of requested changes and supporting documentation will facilitate the ability of the Department to respond to these requests and statutory deadlines.

For Insurance Premium tax, an updated Address/Jurisdiction Database is available in April and October. The database available in October is required to be used to report insurance premiums for the next calendar year, and may also be used to report insurance premiums for the current calendar year.

The Updating Process

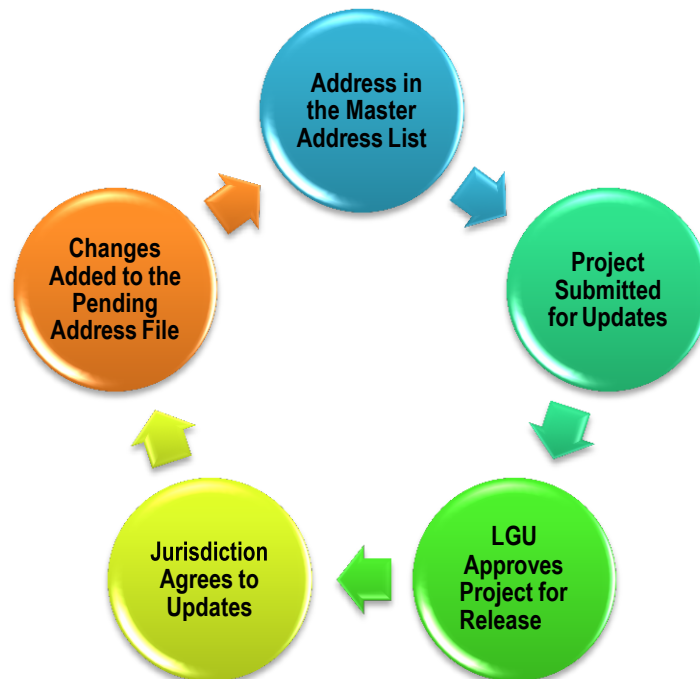
Local governments, including special fire districts, should not submit updates to the system between March 4th through April 2nd or between September 4th through October 3rd. These time periods are used to comply with the 20-day case review process prior to the semi-annual database update. Unless approval is received from the Department, all projects submitted during these lockout dates will be denied.



The Department’s PointMatch web application provides a simple and user-friendly update process. A user provides updates in one of two ways:

1. By uploading a file from the jurisdiction’s GIS database; or
2. Downloading the Department’s addresses, making the needed corrections in the file and uploading it.

After uploading the file of updated addresses, the PointMatch system validates the uploaded file then compares the addresses against addresses already in the database. This creates a “Project” for the jurisdiction.



The comparison process finds the address changes that have occurred in a jurisdiction and generates cases based on the type of change. Once reviewed and approved, database changes are stored in the pending file which immediately updates the addresses in the online database for address lookups. Approved changes are not reflected in the Master Address List until the next published update.

All required forms are generated at the end of the jurisdictional agreement process and are signed electronically.

Uploading Projects & File Validation

Only the Submitter role is allowed to upload files. To upload a file to initiate changes, the required file description must be met for the file to be validated for processing. Each header row name must be uploaded exactly as shown and cannot exceed eight (8) characters. Information provided in each field

must meet the requirements as described. Additional columns are allowed, but only the required columns will be validated. As shown on the Master Address List Record Format table, only the following headings are required to upload a file:

Field	Field	Characters Maximum	Comments
NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. All alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
PREDIR	Pre-directional	2 – alpha	Optional: EX: NW, S, SE
STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
STSUFFIX	Street suffix	4 – alpha	Optional: EX: BLVD
POSTDIR	Post-directional	2 – alpha	Optional: EX: NW, S, SE
MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.
LAT	Latitude	15	Optional: EX: +32.09876543210
LONG	Longitude	15	Optional: EX: -082.0987650000
FEATID	GNIS Place	9 – numeric	Required.
COUNTYID	FIPS County Code	3 – numeric	Required.
*FIRECODE	Participating fire district code	3 – numeric	Optional: Participating municipal fire codes are populated systematically. *Special fire districts codes require manual insertion.

***NOTE:** Required for Special Fire District updates only.

The uploaded file must be in CSV (comma delimited) (*.csv) format or a zipped collection of CSV files. No other files types are allowed. If the Submitter has rights in multiple counties, the user must select which county file will be uploaded. Upon selection of the county being worked in, the user will see all jurisdictions within that county for which submitter rights have been granted. All jurisdictions must be included in the file. The effective date must be selected and only the next two (2) publish dates, January 1 or July 1, are available. Users cannot create dates, only select them.

If any of the above requirements are not met, the file will not be processed. An error message will be displayed detailing the issues with the file.

Project Life Cycle

After the uploaded file has been validated, a project is created. The project will go through multiple phases depending on the decisions made by the user(s) or the Local Government Unit. Below is a brief description of those phases.

Initiated means a file has been uploaded.

Canceled means the user has halted processing of the file.

Pending Submitter Review means the file has been compared to the Master Address List and the Pending Address file. Cases have been generated and can be submitted to the Local Government Unit for review.

Submitted means the project has been submitted to the Local Government Unit for review.

Released means the Local Government has reviewed the project/case details and authorized its release to the jurisdiction Approvers.

Denied means the Local Government has reviewed the project/case details and did not authorize its release to the jurisdiction Approvers. This is usually due to errors with the uploaded address data.

Completed means a project has finished all stages required to update the address database by one of the following:

1. All jurisdictions have responded on cases by agreeing, partially agreeing, or disagreeing; or
2. Some of the affected jurisdictions did not respond in the allotted time and their case was automatically approved due to nonresponse.

Retracted means a project was approved for release to affected jurisdictions, but errors were found after it was released and the project is retracted. In these instances, the affected jurisdictions will be alerted and allowed to resubmit a file.

Project Management

The Project Management work queue is designed to accommodate the Approver and Submitter role types for GOV and SFD account types. This area allows for easy navigation through past and present projects for the jurisdiction. A brief explanation for each link is provided below.

Upload Files – Initiate Projects: Links to the file upload page where a jurisdiction can begin the updating process. Only those with Submitter rights will have access to this link.

My Projects: Links to all projects released by the Local Government Unit to the jurisdiction. For the Approver, this table will only contain released Projects which meet the requirements to update the database or already have updated the database. For the Submitter, this table will contain all files that have ever created a Project for the jurisdiction regardless of its status.

My Cases: Links to all cases within released projects for the jurisdiction. Follows the same logic as the My Projects link with regard to the role type.

My Pending Addresses: Links to an address table showing all pending addresses for the jurisdiction since the last build.

Understanding the Project Details Page

Once a file has been processed successfully, a project number will be generated for the file and all corresponding cases will carry the project number. All information related to the initiation of the file is shown on-screen and will be attached to each case that is created. Auto refresh options are provided to allow the user to designate how often the page updates. Below is a view of an initiated project, followed by an explanation of each area of the page.

Project Reports

The comparison process will determine the changes which have occurred in a jurisdiction since the last upload. Address records not used to create cases will be displayed in Project Report. This process also filters out invalid addresses, addresses outside of a Submitter’s rights and addresses flagged as “locked” from the Objection process (discussed later in the User’s Guide). Below is a description of the possible reasons an address can be rejected from being processed with an example.

Title	Description	Example/Comments
Addresses to Process	All addresses which were compared to create cases	These are valid lines that have no data issues, are within the Submitter’s jurisdiction, and will be used in processing.
*Invalid Addresses	Addresses had invalid information in a field and could not be processed	These are lines that have data issues (e.g., missing street name or number is not numeric).
*Excluded Addresses	Addresses that are not needed for processing	These are addresses that are not used in the system (e.g., PO BOX, RR, house number is 0).
Unauthorized Addresses	Addresses outside of the Submitter’s jurisdiction.	Addresses not in the Submitter’s jurisdiction and is not being transferred to the Submitter’s jurisdiction.

Flagged Addresses	Addresses that cannot be processed as they are either duplicates or pending.	Addresses not included because of conflicts (e.g., line is pending changes in the MAL, address duplicated in upload file).
Objected Addresses	Address is locked due to the objection(s) approved by the jurisdiction.	If an objection to an address is approved, the jurisdiction cannot change the address unless it matches their uploaded file.

***Please note:** Invalid and Excluded Addresses should never be associated with an address in the database and should not be included in the initial import. These addresses are not used in the file comparison process.

Each title is presented as a link to allow a user to “drill down” into each title to view the address records. Special attention should be given to addresses in the Invalid Address and Flagged Address titles as they may indicate that corrections need to be made to your database or upload file. These addresses will directly affect the cases which are produced for your current project as well as future projects. Invalid addresses can contain street suffixes not used by the Department or an invalid city name within the county. The Department maintains a list of valid mailing city names for each county and also a list of valid street suffixes. A jurisdiction can contact the Local Government Unit to obtain this information.

If the uploaded file contains an address not in the database, it is considered a new address, or an add, for the jurisdiction. Conversely, if the uploaded file does not contain an address that exists in the database, it is considered a deleted address for the jurisdiction. The example below explains what can happen if addresses are inadvertently left out of a file:

Submitter Mr. Smith works in County A and has been granted rights in the unincorporated area of County B. Municipality B1 and B2 of County B have also allowed Submitter Mr. Smith to submit files in their behalf as well. Submitter must first select County B as the target county to work in. His upload file contains all the addresses for the unincorporated area of County B and Municipality B1; he forgot to include the addresses for Municipality B2. After validation and processing of his file, a case will be created to remove all addresses for Municipality B2 from the database because no matching addresses were found for comparison.

Project Cases

Cases are displayed in a grid table with filter and sort capabilities. Cases can also be downloaded. The case number is derived from the project number which allows cases to be located easily from the My Cases grid table. There are three possible case types which can be generated:

Adds: New addresses or changed addresses.

Deletes: Bad addresses or bad address information.

Jurisdiction Change: Address changing jurisdiction.

The headings on the grid table helps the user to see the type of change, the status of the case, the lines in a case, and the current and or proposed jurisdiction in the instance of jurisdiction changes. The case status will carry the status of a project until it is released by the Local Government Unit. Once an action occurs on the case, three possible statuses (defined below) could be displayed.

Agreed: The initiating and/or affected jurisdiction(s) is in agreement with all of the address changes.

Partially Agreed: The initiating and/or affected jurisdiction(s) did not agree to some of the address changes.

Disagreed: The initiating and/or affected jurisdiction(s) did not agree to any of the address changes.

Retracted: The case was retracted and terminated by the Local Government Unit and any agreed or partially agreed addresses will not update the Master Address List.

Available Actions

This area displays all actions available to a user. Until a project has finished processing, the only option available is to cancel. If a project is canceled, the progression of the project through the update process is halted and cannot be resumed. The user must resubmit the file through the initiating phase. After the file has finished processing and cases are generated, the Submit action button opens. Usage of this button will change the status of a project to "Submitted" and emails the Submitter(s) the date and time the project was submitted to the Local Government Unit.

Project Details

project details

Project ID#: GOV-NNNNNNN
Jurisdiction File: [2014COUNTYUPDATES.csv](#)
Evidence File: [EVIDENCE FILE.ZIP](#)
Status: Pending Submission
Effective Date: 1/1/2015
County: Hillsborough
Created on: 4/23/2014 10:02:00 AM
Created by: Joe Bloggs

project reports

title	count	description
Addresses to Process	10527	Addresses submitted for processing.
Invalid Addresses	0	Addresses not valid for processing.
Excluded Addresses	0	Addresses not needed for processing.
Unauthorized Addresses	0	Addresses outside of submitters jurisdiction.
Flagged Addresses	0	Addresses cannot be processed as they are either duplicate or pending.
Objected Addresses	0	Addresses locked due to the objection(s) approved by the jurisdiction.

project cases *Select a Case ID to review the address changes.*

case ID#	current jurisdiction	proposed jurisdiction	type	status	line count
GOV-NNNNNNN-001	TEMPLE TERRACE		Add	Created	10
GOV-NNNNNNN-002	TEMPLE TERRACE		Delete	Created	158
GOV-NNNNNNN-003	PLANT CITY	TEMPLE TERRACE	Jurisdiction Change	Created	5

Page 1 of 1 Go

competent evidence type & comments *The evidence file can be downloaded above. Below is a description of the evidence submitted by the user.*

I am including an ordinance, annexation approval(s), or property tax data as my evidence and will specify in the comments section.

I have obtained the signatures of the official contact person(s) and am including either Form DR-700022 or DR-350907 as my evidence.

I am deleting addresses that do not exist and will not include evidence.

I am including the property appraiser data sheets for the addresses being added as these were not in the database. I will have also deleted addresses that do not exist from the database. I spoke to Plant City and they have indicated they have not registered for the new system. To save, time I included a paper 700022 signed by our Approver and Plant City for my jurisdiction changes.

available actions

Submit

Cancel

Review and Approval of Cases

By selecting a number next to the case number, the user will be redirected to the Project Case Information page. From here, the jurisdiction Approver(s) can review each address change being submitted for an update. The Approver can choose to remove lines from a case. Addresses that are removed from a case will not update the Address/Jurisdiction Database. These addresses are included in an Excluded line report to be reviewed by the Submitter once a case is complete. Below is a view of a jurisdiction case with excluded lines.

Once the Approver has reviewed and/or removed addresses on the project case information, the DR-700022 is initiated and is ready for the electronic signature. Once the form has been signed, the addresses will update to the pending address file and immediately populate the corrected information in the Address Lookup. This will conclude the update process for local government taxing jurisdictions and the user does not need to submit the form to the Local Government Unit.

It is important to note that jurisdiction(s) will have 20 days to respond to jurisdiction change cases when the evidence proves the address change is accurate. The system will send emails to all non-responding jurisdictions 14 days prior to the end of the 20-day time limit. If consent or objection is not received from the affected jurisdiction within this time, the jurisdiction will be deemed to have agreed due to non-response.

Project Management

Project Case Information

Case ID: GOV-NNNNNN-003
Submittal Date: 4/23/2014
Effective Date: 1/1/2015
Case Status: Submitted
Submitter: Joe Bloggs

Case Type: Jurisdiction Change
County: Hillsborough
Current Jurisdiction: Plant City
Proposed Jurisdiction: Temple Terrace

1 to 5 of 5 Entries								First	Prev	Next	Last
#	Number	Predir	Street	Suffix	Postdir	City	Zip	Check to remove from case			
1	6100	E	110TH	AVE		TEMPLE TERRACE	33617	Approved in another case.			
2	6101	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
3	6102	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
4	6103	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
5	6106	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			

[Remove All](#)

Please Note: In jurisdiction change cases, you may remove addresses from a case if you do not agree with the proposed jurisdictional assignment. Check the box in the last column to remove an address or select the Remove All button at the bottom of the table to select and remove all addresses. The address will not be changed and will remain in the current jurisdiction.

Sign Form
DR-700022

Back to Project

Special Fire Control District Consideration

A municipal fire code can be tied to an address based on the Place Feature ID code associated with the address. However, a special fire control district is not bound by municipal lines so unlike municipal fire districts, special fire control districts are required to manually add their fire code to addresses in the database. If an address does not exist, the special fire district representative should contact the jurisdiction of the address so it can be added to the database.

The method of assigning special fire district codes requires the Special Fire Control District to download their jurisdiction from the Master Address List and edit the downloaded information by adding their fire code to the address. Similar to the Submitter for multiple counties, if a user is authorized in multiple special fire districts, they will be required to specify which district they are submitting for.

Users have the option to download the Master Address List file directly from the site. The options are by:

1. Special Fire District – contains only addresses currently assigned to the special fire district;
2. County – full listing of every address in a county;
3. Jurisdiction – full listing of every address in a taxing jurisdiction; or
4. Service area – contains address in all the jurisdictions a given special fire district could possibly serve; this includes all addresses currently assigned to the jurisdiction.

Once changes are submitted, the special fire district will be required to upload the file for comparison. The comparison process will only review the fire code column to locate changes. Upon release by the Local Government Unit, the Approver for the special fire district will be required to log in to review and approve changes. Form DR-350907 will be initiated to conclude the process. If a change affects another special or municipal fire district, the affected jurisdiction must log in to review and approve changes before the address is updated.

Special fire districts are also allowed to add special fire codes to pending addresses. Once a change is made within a jurisdiction served by the fire district, the Department will notify the special fire district and has provided a pending address table to show what changes are pending. The user can download these pending addresses and add their fire code directly into that file.

Requesting Corrections

Submitting a Request for Correction

An objection to the Address/Jurisdiction Database can be initiated by any substantially affected party. There are many different circumstances where a correction is needed in the database and those include, but are not limited to:

- **An address is missing from the database** – no addresses match the address being searched for and the address information has been verified as correct.
- **Information in the address is incorrect** – incorrect information may be an incorrect ZIP code, misspelled street name, incorrect street suffix, missing or incorrect pre- or post-directionals, or incorrect city name.
- **The road name has changed** – road has been renamed and the old road name is still listed in the database instead of the new road name.
- **The taxing jurisdiction or county is incorrect** – occasionally a road may be listed in the incorrect taxing jurisdiction or county.

Before submitting an objection, it is suggested that a thorough search of the database be performed using the Address Lookup prior to filing the request. This will ensure a correction is needed.

Before granting an objection, consent will be required from the current and/or proposed jurisdiction.

Department of Revenue employees requesting adjustments in SUNTAX may also submit a request; however, address overrides or corrections must be referred to Account Management.

Only objections to the current effective database will be considered. Objections to pending database entries cannot and will not be processed and the user's request will be denied. Users are strongly encouraged to submit any requests for correction electronically. Alternative methods for submitting correction requests are available by contacting the Local Government Unit.

Part A Contact Information

When submitting a request online, certain users must register and/or log in to submit a request for correction. If this is the case, the system will redirect the user based on the contact type selected. Below is a brief description of the contact types and functions available by type.

Individual (insured or purchaser of communications services): this should be the owner of the service address being objected to. These users are not required to register to submit an objection and can only object to one service address. Validation of the user's email address will be required before the request can be submitted to the Local Government Unit for processing.

Communications Services Provider: is required to register to file an objection. These users can submit one request for multiple addresses at a time.

Communications Services Tax Address Vendor: is required to register and can submit multiple addresses for correction.

FDOR Employee: can log in using Department credentials (**username@floridarevenue.com**) to request SUNTAX corrections. These users can object to one service address at a time.

Insurance Company or Vendor: is required to register to file an objection. Users can submit one objection request for multiple addresses.

When a user requests a correction without logging into the system, the selection type of individual will be automatically selected. If the user tries to change to any other user type, the system will redirect the user to the Log In page. If the user is not registered, the page information explains who needs to register and that an objection cannot be filed until the account has been approved.

After a user type has been selected, all users are required to provide contact information. All fields are required except for title, company, and fax number. If the user is logged in, this information will be automatically filled in.

Part B Basis for Objection

In order to begin a correction request, the user must select one or more reasons for the request. Registered users are offered the option of objecting to multiple addresses.

Three reasons for requesting a correction are available to all users, and a fourth reason is available to Department of Revenue Employees only:

1. Address has incorrect jurisdiction assigned (taxing jurisdiction or county is incorrect)
2. Address does not exist (address cannot be found)
3. Address is incorrect (misspelled, missing directional, incorrect ZIP code, etc.)
4. Others (SUNTAX corrections, etc.)

A user may select any single reason available, or a valid combination of reasons. If an invalid combination of reasons is selected, the system will not allow the user to proceed. Valid combinations for single address corrections:

- Reasons 1 and 3
- Reasons 1 and 4 (DOR employees only)
- Reasons 3 and 4 (DOR employees only)
- Reasons 1, 3 and 4 (DOR employees only)

Valid combinations for multiple address corrections:

- Reasons 1 and 2
- Reasons 2 and 3

If you have any additional comments or information is necessary to explain the request, a comment section is provided.

Initiate Address Objection

Part A. Contact Information | **Part B. Basis for Objection** | Part C. Service Address Information | Part D. Competent Evidence | Signature & Date

Are you objecting to multiple addresses?

Yes

No

Reason:

Address has incorrect jurisdiction assigned

Address does not exist in the database

Address is incorrect

Others (SUNTAX corrections, etc.)

Comments:

SUNTAX has the distribution stamp as Orange County when the address is really located in Lake County.

Back Continue

SUNTAX corrections should always be "no".

Part C Service Address Information

Depending on the user's selection in the previous tab, single or multiple address corrections can be filed from this section.

Correcting a Single Address: If the request is for a single address, the user can fill in the required fields and proceed through to the next tab.

Correcting Multiple Addresses: If the request is for multiple address corrections, the system will provide the user with instructions for submitting a request for multiple incorrect addresses. Only registered users are allowed to submit these types of addresses.

DOR employees: For a SUNTAX only correction (shown below), enter the location address as it is shown in SUNTAX as well as the Business Partner information.

The screenshot shows the 'Initiate Address Objection' form with the 'Part C. Service Address Information' tab selected. The form is divided into two main sections: 'Correct service address:' and 'Business Partner Information'. The 'Correct service address:' section includes fields for Street Address (Number, Predir, Street Name, Suffix, Postdir), City, ZIP, Correct County, and Correct Jurisdiction. The 'Business Partner Information' section includes fields for Business Partner Number, Certificate Number, Tax Type, Account Name, Owner Name (if not sole proprietor), and Phone Number. A 'Not Required' checkbox is present. A blue callout box on the right states: 'For SUNTAX changes, the address must be entered as it is shown in SUNTAX.' and 'FDOR employee should enter business partner information to initiate objection process.' Navigation buttons 'Back' and 'Continue' are at the bottom.

Number	Predir	Street Name	Suffix	Postdir
123	Main		STREET	

City: TALLAHASSEE ZIP: 33901

Correct County	Correct Jurisdiction
LEON	TALLAHASSEE

Business Partner Information Not Required

Business Partner Number: 123456

Certificate Number: 80-8012345678-9

Tax Type: SUT

Account Name: JOE'S COMPANY

Owner Name (if not sole proprietor): JOE BLOGGS

Phone Number: 999 - 999 - 9999 x

For SUNTAX changes, the address must be entered as it is shown in SUNTAX.

FDOR employee should enter business partner information to initiate objection process.

Back Continue

Part D Competent Evidence

Competent evidence is proof that a service address is located in the taxing jurisdiction requested.

Individual users:

- Not required to immediately submit the evidence but is required to indicate what type of evidence is available. The Local Government Unit will do a thorough search of all county and other sources to determine if the evidence supports the objection. If this cannot be confirmed, the Local Government Unit will contact the user to send the evidence through electronic means.
- Evidence provided by the individual can be a property tax bill or other evidence that indicates the jurisdiction/county of the address.

Registered users:

- Required to submit evidence files for all objection requests. Submission of the request is not allowed without uploading an evidence file.
- Evidence provided by registered users can be any of those listed in Part D.

DOR Employees:

Evidence is required. Acceptable evidence for DOR employees is dependent upon the type of correction requested.

- SUXTAX correction only: Copy and paste a screenshot of the current SUXTAX distribution stamp in a Word document along with either a) a screenshot of the address in Address Lookup, or b) a screenshot from the county property appraiser website listing for that address.
- SUXTAX correction and database correction: Copy and paste a screenshot of the current SUXTAX distribution stamp in a Word document along with both a) a screenshot of the address in Address Lookup, and b) a screenshot from the county property website appraiser listing for that address.

Initiate Address Objection

Part A. Contact Information | Part B. Basis for Objection | Part C. Service Address Information | **Part D. Competent Evidence** | Signature & Date

Competent Evidence

Evidence Type: Choose evidence file and click Upload: **Browse...** No file selected.

Voter Registration Card **Upload** Note: You can also upload a zip file containing one or more evidence files.

Property Tax Bill **Uploaded File:** No file uploaded

Master Street Address Guide

Other

Competent evidence:
 To object to the jurisdiction to which an address is assigned in the Department of Revenue's Address/Jurisdiction Database, you must provide supporting evidence that the address is located within the jurisdiction indicated. For example, a copy of a property tax bill indicating the jurisdiction in which an address is located.

FDOR Employees only: Provide a copy of the following screenshots

- SUXTAX, Contract Object page to show "Distribution Stamp" area, County/JBP A/C field [COUNTY] (if applicable)
- Address Lookup using <https://pointmatch-dev.fdor.dor.state.fl.us/>
- County Property Appraiser location search result using <http://dor.myflorida.com/dor/property/appraisers.html>

Back **Continue**

References

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

Form DR-350907	Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change	Rule 12B-8.0016, F.A.C.
Form DR-700022	Notification of Jurisdiction Change for Local Communications Services Tax and Local Insurance Premium Tax	Rule 12A-19.100, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., will adopt changes for three existing forms.

Revisions to Form DR-156T, *Florida Temporary Fuel Tax Application*, permit taxpayers to submit their completed application via email, allowing Department staff to review and approve/deny the application the same day it is submitted.

Revisions to Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*, conform with 2018 legislative changes entitling qualified air carriers to a refund of 1.42 cents per gallon beginning in July 2019.

Revisions to Form DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*, provide taxpayers with specific instructions on how to file using extensible (X) Markup Language (XML). Licensed Terminal Suppliers and Terminal Operators currently file their returns using Electronic Data Interchange (EDI). The Department is in the process of converting the filing process from EDI to XML. This conversion meets national standards and provides General Tax Administration with a common filing platform.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., are necessary to adopt revisions to three forms. Changes to two forms (Forms DR-156T, *Florida Temporary Fuel Tax Application*, and DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*) allow taxpayers to submit information electronically, and changes to the third form (Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*) are to clarify the refund process for aviation fuel tax paid by certain air carriers, effective July 1, 2019.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 30, 2019 (Vol. 45, No. 20, p. 482), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

March 12, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on

March 12, 2019, and approved the publication of the Notice of Proposed Rule for the proposed changes to Rule 12B-5.150, F.A.C. A notice for the public meeting was published in the *Florida Administrative Register* on March 1, 2019 (Vol. 45, No. 42, p. 862).

SUMMARY OF RULE HEARING

April 3, 2019

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 13, 2019 (Vol. 45, No. 50, pp. 1000-1002) to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 3, 2019. No request was received by the Department, and no rule hearing was held. No written comments were received from the public by the Department

Comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response to the questions posed, and the “Note” section on Form DR-156T, Florida Temporary Fuel Tax Application was corrected. A Notice of Change was published in the *Florida Administrative Register* on April 15, 2019 (Vol. 45, No. 73, p. 1628). The corrected form is included with this package for adoption.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS

FUEL

AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

(1) No change.

	Form Number	Title	Effective Date
(2) through (4)	No change		
(5)	DR-156T	Florida Temporary Fuel Tax Application (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06330)	____ 01/16
(6) through (15)	No change		
(16)	DR-191	Application for Aviation Fuel Tax Refund – Air Carriers (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02126)	____ 01/13
(17) through (37)	No change		

	Form Number	Title	Effective Date
(38)	DR-309652	Motor and Other Fuel Taxes XML User Guide For e-file Developers and Transmitters (http://www.flrules.org/Gateway/reference.asp?No=Ref-08982)	01/18

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, XX-XX-XX.



Florida Temporary Fuel Tax Application

DR-156T
Effective XX/XX
Rule 12B-5.150, F.A.C.
Page 1 of 4

This application may be used for the following license types:

- temporary importer license
- temporary exporter license
- temporary carrier license
- temporary pollutant license

General Information

A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

Importer means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

Exporter means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

Carrier means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

Florida Pollutant Importer means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state.

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:

- Have a business location in Florida or in another state, and
- Have a sales tax registration if located in Florida, or
- Have a Florida fuel tax license, or
- Have a fuel license issued in a state other than Florida.

How many applications do I need?

To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?

You must:

- Complete the application in its entirety.
- FAX a copy of the application to (850) 488-5997, or
- Scan and email a completed copy of your application to motor_fuel@floridarevenue.com.

Who must file this application?

Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How much is the registration fee?

A registration fee is not required to get a temporary fuel license.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-717-6627, Monday through Friday (excluding holidays).
- Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier or pollutants) on the date this application is faxed or emailed to the Department.

WARNING

It is a third degree felony to operate without a license.



Florida Temporary Fuel Tax Application

1. **Federal Employer Identification Number (FEIN)** -
2. **Business Name** _____ Phone No. () _____
3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. () _____
4. **Contact Person** _____ Phone No. () _____ ext. _____
5. **Type and Legal Organization: (Please check only one)**
 - A) Corporation (check one): C Corp S Corp
 If corporation, check any of the appropriate boxes that apply:
 Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
 - B) Partnership (check one): General Limited Joint Venture
 - C) Limited Liability Company (check one): Single Member Multi-member
 - D) Individual/Sole Proprietorship
 - E) Business Trust
 - F) Governmental Agency
6. **Principal Business Location Address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
7. **How would your company like to receive information on Florida fuel tax?** (Please check one)
 - Mail (U.S. Postal Service)
 - Fax Fax Number () _____
 - Email Email address _____
8. **Please check each box that applies to your business activity.**
 - Importer Exporter Common Carrier Private Carrier
9. **Address where business records are maintained** (cannot be a PO Box) _____

 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
10. **Mailing address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____

Florida Temporary Fuel Tax Application

11. Corporation Information

A) License Applicant Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated _____

List other states where your corporation has operated or is operating _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director.

Make copies of this page if additional space is needed.

A) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

Florida Temporary Fuel Tax Application

13. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO

If "YES," are you a common carrier? YES NO If "NO," go to question 13(B)

If "YES," what mode of transportation is used to transport the fuel/petroleum products?

Truck Rail Vessel Pipeline

B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. If necessary, attach a separate sheet.

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

14. Pollutants Storage Information

Will this business import pollutants into this state? YES NO

15. Licensing Information

A) Are you registered to collect and/or remit sales tax? YES NO

B) Will this business import fuels into Florida upon which there has been no precollection of Florida tax?
 YES NO

C) Do you transport petroleum products either for yourself or for hire? YES NO

D) Do you export fuels from this state other than by pipeline or marine vessel? YES NO

E) Do you have a fuel license issued by another state? YES NO

If yes, please provide the state and license number. State _____ License Number _____

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes (F.S.), that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING
Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____



Application for Aviation Fuel Tax Refund Air Carriers



** Your refund application will be rejected if fields in red are not completed in full.

Part 1					
Name of applicant/payee:	<input type="text"/>				
Mailing street address:	<input type="text"/>				
Mailing city, state, ZIP:	<input type="text"/>				
Location street address:	<input type="text"/>				
Location city, state, ZIP:	<input type="text"/>				
Email address:	<input type="text"/>				
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Fax number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 2 Sign and date this form.	Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.				
	Signature of applicant/representative: <input type="text"/> Date: <input type="text"/>				
	Print name: <input type="text"/> Title: <input type="text"/>				
	Representative's phone number (include area code): <input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 3 Enter amount of refund.	\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>				
Part 4 Provide the identification number of the applicant.	<table> <tr> <td>Federal Air Carrier number (FAC): <input type="text"/></td> <td>Federal Employer Identification Number (FEIN): <input type="text"/>-<input type="text"/></td> </tr> <tr> <td>Reemployment tax number: <input type="text"/></td> <td>Business partner number: <input type="text"/></td> </tr> </table>	Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>	Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>
Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>				
Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>				
Part 5 Enter the last month of the refund period.	For the Quarter Ending: <input type="text"/> / <input type="text"/> M M Y Y				

Mail application to: Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
Fax: 850-410-2526



General Instructions

A Florida Department of Revenue Power of Attorney and Declaration of Representative, Form DR-835, must be properly executed and included if this application is prepared by your representative.

Definitions

Air Carrier - Any carrier that is in the business of transporting persons or property for compensation or hire by air.

Qualified Air Carriers - Air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 Code of Federal Regulations (CFR) Part 121, 14 CFR Part 129, or 14 CFR Part 135.

Computation of Refund

Section 1 – Air Carrier Refund

Line 1 - Enter the total gross wages paid for the quarter as reported on the *Florida Department of Revenue Employer's Quarterly Report* (Form RT-6). Attach a copy of the RT-6 covering the period stated. Notify the Fuel Section in Refunds at 850-617-8585 if you amended your RT-6 prior to filing this refund claim.

Line 2 - Multiply the total gross wages entered on Line 1 by .006. Section 206.9855, Florida Statutes (F.S.), provides for a refund not to exceed 0.6 percent of wages paid to employees based in Florida.

Line 3 - Enter the total tax paid gallons of aviation fuel purchased during the quarter. Amount should equal the total "Gallons Invoiced" from schedule 1A, column 4.

Line 4 - Multiply the total gallons reported on Line 3 by the aviation fuel tax rate.

Line 5 - **Non-qualified Air Carrier** - Enter the smaller amount from Line 2 or Line 4. Carry this value to Line 9. This is your refund amount. Enter 0 for Lines 6, 7, and 8.

Or

Qualified Air Carriers - Enter the smaller amount from Line 2 or Line 4. If Line 4 is less than Line 2, carry the value from Line 5 to Line 9. Enter 0 for Lines 6, 7, and 8. If Line 4 is greater than Line 2, carry the value from Line 2 to Line 5.

Section 2 – Additional Refund for Qualified Air Carriers

Line 6 - Multiply the total gallons reported on Line 3 by the refund rate. Section 206.9826, F.S., provides for an additional refund to qualified air carriers. However, the combined refunds provided in sections 206.9826 and 206.9855, F.S., can not exceed the total aviation fuel taxes paid during the quarter.

Line 7 - Add Line 5 to Line 6 and enter the result.

Line 8 - Enter the smaller amount from Line 4 or Line 7. Carry this value to Line 9.

Line 9 - Enter the total refund amount from Line 5 or Line 8.

Due Date of the Application for Aviation Fuel Tax Refund Air Carriers

Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month only if a justified excuse is submitted in writing and the last preceding claim was filed timely.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse-No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*An amended claim for a prior quarter must be received by the current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.



Schedule of Purchases of Tax-Paid Aviation Fuel (Schedule 1A)

The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through five of this detail will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A fuel management report from a third party may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of column 2. List all suppliers, dates received, invoice numbers, gallons, and amount of aviation fuel tax paid. Enter total amount of tax paid gallons purchased during the quarter on Line 3, Section I.

References

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

Form RT-6	Florida Department of Revenue Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.



Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters

Ver. 2019 1.0

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Changes

Title	Description of Change
Introduction	Implement motor fuel XML

1 Introduction

The Florida Department of Revenue has established an electronic file and pay program for Terminal Operators and Terminal Suppliers for the Motor Fuel Taxes Program.

Terminal operators and terminal suppliers are required to file electronically. Florida law imposes a monthly penalty of \$5,000 for failing to file electronically.

Tax information is available on the Department's website at floridarevenue.com/taxes/taxesfees.

Current and historic tax and interest rates are available on the Department's website at floridarevenue.com/taxes/rates.

2 Purpose

The Department has established an electronic file and pay program for motor fuel taxes using Extensible Markup Language (XML) format. The transmission method is uploading via SecureNet.

This user guide provides electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items which are unique to the electronic filing of the Florida motor fuel taxes.

3 Definitions

BSWA: The Department's service provider for intake and processing of electronic motor fuel taxes returns.

Department: Florida Department of Revenue.

TIGERS: Tax Implementation Group for E-Commerce Requirements Standards, a subgroup of the National Standards Institute's Accredited Standards Committee X12 Government Subcommittee.

Reporting period: The calendar period that must be reported on a specific tax return.

SoftwareID: An identification value created by the Department.

4 Responsibilities

The following compliance requirements must be met:

- **Department**
 - Provide vendors with the *Software Development Application* (DR-600001).
 - Respond to inquiries within one to two business days.
 - Facilitate testing efforts.
 - Communicate tax rate, system and schema changes.
 - Approve tested software.
 - Provide vendors with a SoftwareID upon the successful completion of testing.
- **BSWA**
 - Provide support for SecureNet account(s).
- **User**
 - Submit a completed *Software Development Application* (DR-600001).
 - Adhere to all State procedures, requirements and specifications.

Develop tax preparation software in accordance with statutory requirements of the Department return preparation instructions.

- Provide accurate Florida returns in correct electronic format for transmission.
- Refrain from developing software to support electronic filing (transmission) of any form that will be submitted to the Department without prior approval.
- Prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested or approved by the Department.

The first step is to review the following documents in the MFT_XML_Schemas_v2018_1.0 folder:

- 2018 XPath Document
- 2018 Florida XML Schemas

5 About Filing and Paying Electronically

5.1 Accepted Forms and Schedules

The Department supports the following forms and schedules for motor fuel taxes processing:

- *Terminal Supplier Fuel Tax Return* (DR-309631)
- *Terminal Operator Information Return* (DR-309636)

There is **no signature** requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field and identifies it as a signature.

5.2 Return Types

Acceptable return types are original and supplemental.

5.3 Address Updates

Address updates should be completed in a timely manner to ensure taxpayers receive timely notification. Notify the Department of address changes at floridarevenue.com/taxes/updateaccount.

5.4 Account Cancellations

Accounts can be closed at floridarevenue.com/taxes/updateaccount.

5.5 Timely Filing

Returns are due to the Department on the 1st day of the month following the collection period. Returns will be considered late if they are not received on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, returns will be accepted as timely if filed on the next business day.

Returns with a payment included must adhere to the payment due date for the payment to be considered timely.

For specific due dates on electronic returns and payments for the current year, refer to the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) available on the Department's website at floridarevenue.com/forms.

5.6 Payment Methods

Due to federal security requirements, the Department cannot process international ACH transactions. This applies to any portion of the money used in the payment coming from any financial institution located outside of the US or its territories.

- **ACH Debit** - Taxpayers may pay the balance due by authorizing an electronic funds withdrawal. The payment amount cannot be greater than the total amount due on the electronic tax return. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made.
- **ACH Credit** - Taxpayers who would like to pay using ACH Credit must enroll for e-Services and obtain banking software that uses the necessary addendum (CCD+Addenda Record Format). For more information about ACH Credit, contact the Department's Taxpayer Assistance at 850-488-6800 Monday – Friday, excluding holidays.

6 XML Documents

Review all provided information. You can create your XML document by following the samples provided in the XML schema folder. However, some of the tags in the sample XML documents are not needed for Florida. Samples only illustrate the structure of the XML documents

6.1 XPath Documents

The XPath document contains required tags (elements) that Florida will validate. Your file must contain all the required tags within the XPath Document to be valid. This document outlines important information that will be used to construct your file. This data includes the following:

- Cross-walk from Florida return fields to XML tags
- Schema Category
- Field Rules/Validations
- Error codes/warning messages

The XPath has the following workbooks:

- DR-309361 & DR-309636 Lines
- Acknowledgement
- Alert Codes
- Product Codes

6.1.1 Using the XPath Document

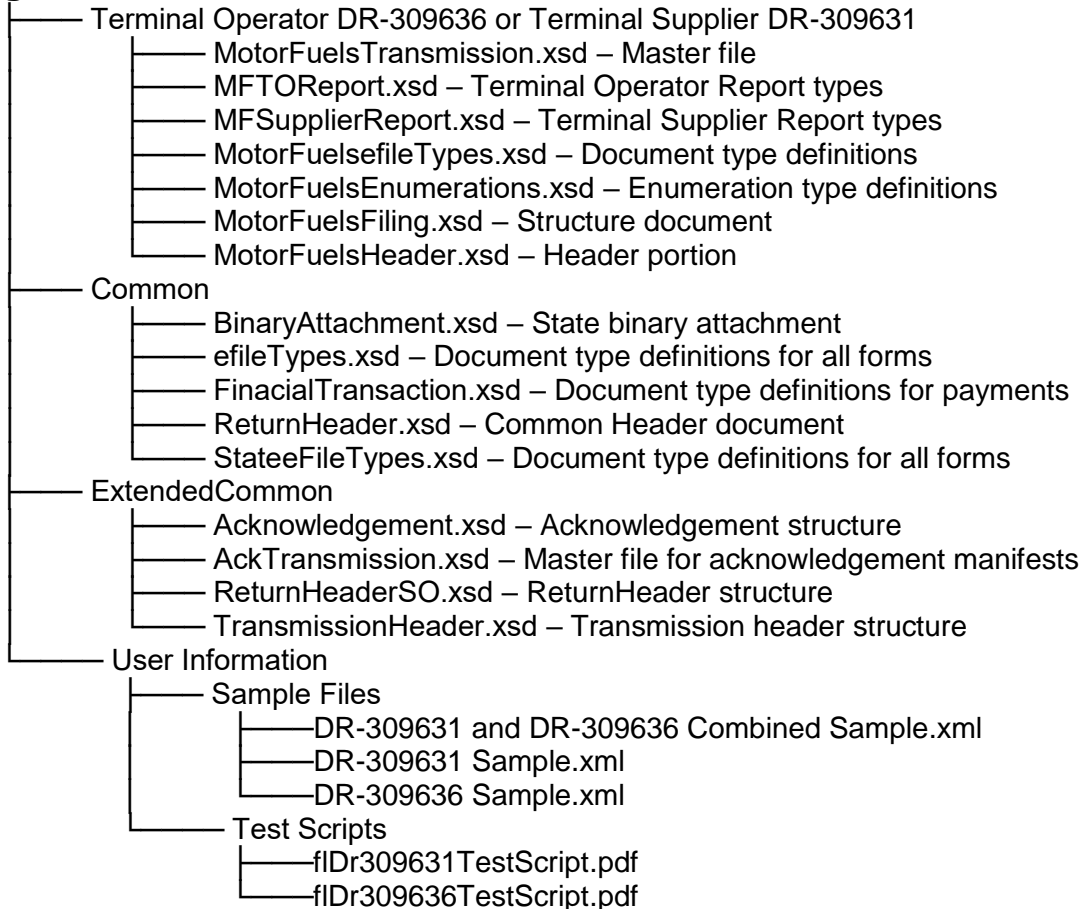
The Department uses an absolute location path which consists of one or more steps and begins with forward slash (/) with each step separated by a forward slash (/) and each attribute separated by a commercial at (@). Use the XPath document to navigate through elements and attributes in an XML document. The DR-309636 Lines and DR-309361 Lines XPath workbook has the following information:

Column Header	Purpose
XPath	This field provides the absolute location path for each element and attribute.
Efile Type	This field provides the data type.
Length	This field provides the maximum field length for each element and attribute.
Req'd	This field provides the element's and attribute's status (Req = Required, Opt = Optional, Cond = Conditional)
Occurs	Provides the minimum and maximum number of occurrences for the node or field.
Notes/Comments	This field provides the rules and validations performed for each element or attribute.

6.2 Florida State Schemas

The Department uses a XML schema set based on the Motor Fuels Excise Tax (MFET) version 3.0 schema set by the TIGERS National Standards. Florida is currently using version 2018 1.0.

6.2.1 Figure 1



7 Software Texting and Approval

7.1 Developer Testing

Developers must complete and return the *Software Development Application* (DR-600001) prior to any testing.

Developers are required to use the Department's specified schema. Testing of software developed for electronic filing is mandatory. All software must be tested using state scenarios. The Department's test scenarios are provided in the zip package.

Schema validation and business rules are defined for each field or data element. The XPath spreadsheet includes information on each field including: type, format, length, negative values, and the business rules or other edits. Developers must closely follow the requirements for each field to ensure proper data formatting.

- Software developers should apply data from the XPath spreadsheet or tax forms to the appropriate data element from the XML schema.
- All XML data must be well formed. All schedules, forms, and occurrences should be supported to maximize this service.

- Developers will be provided approval for use of their software product for production filing when all test scenarios have been successfully validated. Only software approved for production filing may be released and distributed by the developer.
- Any developer wishing to conduct testing in addition to the scenarios supplied and required by the Department should notify the Department prior to test submission.
- No production returns may be submitted prior to being approved for production filing or using the SoftwareID provided for testing.

The Test system account registration data may not be current, and results may not be fully representative of the production environment.

Test submissions are transmitted using the same method as production returns. Test files must be designated for testing by setting field "ProcessType" as "T". In addition, your production SoftwareID will be provided only upon successful completion of testing.

Approval of software for electronic filing **does not** include approval of any form developed/produced for hardcopy submission to the Department. Once you have received a confirmation number from your submitted test file, please send an email, attaching the manifest confirmation, test file, return PDFs created by your software and the SecureNet system, to **EXD-Fuels@floridarevenue.com**. In the subject line of your email, please enter your company name and the wording "Requesting XML Production Credentials." Please allow two business days to receive a response.

Formal confirmation will be provided when software has been successfully tested, and a SoftwareID issued. Only software approved for production filing may be released and distributed.

7.2 Continued Testing

The Department will monitor the quality of electronic transmissions and will contact the software developer to resolve issues. As a part of the monitoring process, the Department may take the following actions:

- Monitor complaints about electronic filers; and/or
- Issue warning or suspension letters as appropriate (*see Section 10 – Production Monitoring and Suspension*).

In addition, the Department may require annual or other periodic testing.

7.3 Testing for Existing Filers

Filers migrating from EDI to XML, who are submitting returns that do not contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit a no activity test file. (*Test file will be provided*)

Note: You will be granted conditional approval status upon receipt of an error and warning free test file.

Filers migrating from EDI to XML, who are submitting returns that contain inventory, receipts or disbursements, are required to:

- Successfully transmit matching XML and EDI filed returns for two consecutive periods.
- Designate EDI submission files for production, setting "ProcessType" as "P," and submit to SecureNet (*see Section 8 – Transmitting the File*).
- Designate XML submission files for testing, setting "ProcessType" as "T," and submit to SecureNet (*see Section 8 – Transmitting the File*).

Email copies of your manifest and return PDFs created by your software and the SecureNet system to: **EXD-Fuels@floridarevenue.com**.

7.4 Testing for New Filers

Filers who submit paper returns that do not contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit a no activity test file. (*Test file will be provided*)

Note: You will be granted conditional approval status upon receipt of an error and warning free test file.

Filers who submit paper returns that contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit two original test returns for the most recent months.
- Include each of the data elements below:
 - Beginning and ending inventory figures for the first test cycle
 - Detail transactions for each schedule and product type that you report
 - Credit memos issued by the Department (if applicable)
 - Penalty and interest (if applicable)

Email copies of your paper returns, your manifest and return PDFs created by your software and the SecureNet system to: **EXD-Fuels@floridarevenue.com**.

8 Transmitting the File

8.1 Testing for New Filers

Packaging of data and transmission payload must be in the proper format. Users of software approved for efilings providers can submit files to the Department for processing.

- Each submission must be submitted in the agreed upon XML format.
- Zip Archiving is **not** supported.
- Multiple operator or supplier returns may be included in a single file.
- Any structure error codes such as "X1" will need to be supported by the software developers or in-house developer prior to contacting the Department. If your customer contacts the Department with an "X1" error, then they will be informed to contact their software provider. Software developers or in-house developers may contact the Department for support.

8.2 File Transmission

To access SecureNet, go to the Department's File and Pay webpage at **floridarevenue.com/taxes/filepay**, then under the Upload a File Using SecureNet section select "Fuel Tax - Terminal Operator or Supplier".

To transmit a file using SecureNet:

- Click on the "MyFlorida" image.
- If you are a new user, click on the "New User" Button.
 - Fill in the necessary information and click on the submit button. Your Password will be mailed to you via the email address you entered. Once you have retrieved your password, you will enter your UserID and Password as a "Registered User."
- Enter your UserID and Password and click "Login."
- Select "SendFile."
- Select "Fuel XML (Terminal Suppliers & Terminal Operators)."
- Select "Test Only."
- Click the "Click to Continue!" button.

- Select “Browse...” then select your file. Click the “Upload file” button.

Screenshots are provided through the “Click HERE for instructions” link on the SecureNet site.

The Department will provide two courtesy emails, as follows:

- A **Trace Number email** after receiving your file (see [Section 12.2 – Trace Email](#)). This email contains the Trace Number as acknowledgement of receipt of the transmission. This indicates your file has been received but has not yet been validated for errors.
- A **File Received email** informing you that you may access the manifest via SecureNet (see [Section 12.3 – Received File Email](#)). You should check for any errors that may need correcting for file resubmission or with a confirmation number if no errors.

Note: These emails **do not** mean your file was accepted by the Department.

9 Acknowledgement System

The Department will generate a manifest for all files received. The acknowledgment system will provide a manifest, a list of alerts messages in TXT and CSV formats, and a PDF mockup of the return. For SecureNet users to review manifests, you will need to login to your SecureNet account and select the “ReceiveFile” option. This option will display the manifest for each submission received. It is the responsibility of the transmitter to review the manifest for any errors or warnings and resubmit or amend filings as may be required.

The Florida manifest indicates the returns are either accepted or rejected.

- **Accepted** - This manifest indicates the electronic return was received and successfully completed the validation process. Every manifest for accepted submissions should contain a confirmation number. The manifest should be retained as your official documentation of your file being **accepted**. No further action is required regarding the transmission.
- **Rejected** - This manifest indicates the electronic return was received and failed to successfully complete the validation process. The manifest will contain an error code(s) indicating the error(s) that caused the rejection. The error(s) must be corrected and the return can then be re-transmitted. There are no grace periods for re-submissions.

This is not a real-time update system. **Please allow 24 to 48 hours** to process the return information. Error and warning codes with descriptions are posted in the XPath document under the “Alert Codes” tab. Due to the time needed to process return information, the information displayed may not include recently filed corrections still in process.

9.1 Missing Manifests

All submissions should receive a manifest within 24 to 48 hours. In the event a manifest is not made available within that time, please send an email to EXD-Fuels@floridarevenue.com.

The body of the email must contain the **file trace number** and **file name**. For faster processing, also include the FEI (Federal Employment Identification) number and transmission date.

9.2 Edits and Verifications

Returns that are rejected will receive an error message. Returns with only warning messages will be accepted, provided there are no errors.

10 Production Monitoring and Suspension

The Department reserves the right to suspend the electronic filing privilege of any electronic filer or software developer who deviates from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently

transmit error-free returns. When suspended, the electronic filer or software developer will be advised of the requirements for reinstatement into the program.

11 Contact Information

Contact the Department with any question(s) or comment(s) you have regarding the electronic filing program.

- Technical issues or Testing:
 - **EXD-Fuels@floridarevenue.com**
 - Subject Line: Motor Fuel XML
- Florida Department of Revenue Website:
 - **floridarevenue.com**
- Taxpayer Assistance:
 - 850-488-6800
- State of Florida Website:
 - **myflorida.com**

12 Appendices and Accompaniments

12.1 Accompaniments

Document Title	Purpose
2018 XPath Document	
2018 Florida XML Schemas	
2018 Test Files	

12.2 Accompaniments

Sender: secure@bswa.net
 Subject: Received File Trace Number
 Body:

```

*****
* This is an auto-generated email, please do not respond to this message.
*****

*****
* File Trace Number = RF-[yyyymmdd0nnnnnnn]
* Received File - Date and Time = [date] [time] [time zone]
*****

File Type           = MFT_XML_TEST
Name of File Received = [filename]
Received File Status = RECEIVED SUCCESSFULLY

***** IMPORTANT *****
* Please allow 24 to 48 hours for us to analyze and process your file. We will post a final
* acknowledgment with confirmation or error(s) to your BSWA SecureNet account when
* processing is complete.
*****
  
```

This **does not** mean your file was accepted by the Department (see Section 9 – Acknowledgment System).

12.3 Received File Email

Sender: secure@bswa.net

Subject: You have a file at Ritx-Secure.Bswa.Net

Body:

You have a new file ready for view or download at BswaSecure.net Please use the following link to open the login page

<https://Ritx-Secure.Bswa.Net/FloridaDor>

Your XML Manifest filename: MftManifestV1_[nnnnnnn].xml

This **does not** mean your file was accepted by the Department (see [Section 9 – Acknowledgment System](#)).

ATTACHMENT 3



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 4, 2019

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Tanya Cooper, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THROUGH: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request Adoption and Approval to File and Certify Proposed Rule

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

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

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

What do the proposed amendments to these rules do?

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

- Amend Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*, to capture the reduction in ad valorem taxes from implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. Also removes expired provisions related to the process for fiscally constrained counties to apply for appropriated monies for the reduction in tangible personal property value for citrus production/packing which applied to FY 2018-19.
- Amend Form DR-513, *Certification of Tax Deed Application*, to change “Ownership and encumbrance report fee” to “Property information report fee,” remove “Sign here” where the tax collector or designee and the clerk of court or designee sign the form, and add “Total Paid” to the instructions to the clerk of court.
- Amend Form DR-517, *Tax Collector’s Warrant*, to change “Taxes paid for the year 20__” to “Taxes for the year 20__.”
- Amend Form DR-546, *Agricultural Income and Information*, to simplify and remove unnecessary language to encourage voluntary reporting related to agricultural properties.

Were comments received from external parties?

No. The Department published a Notice of Proposed Rule on March 14, 2019, and scheduled a rule hearing for April 4, 2019, if requested in writing. The Department received no requests for a hearing and no hearing was held. The Department received no written comments on the rule amendments.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. The Department received a letter dated March 25, 2019, providing a comment of technical nature from the staff of JAPC on adding two statutory references and deleting one statutory reference to the Law Implemented section of the coded text for Rule 12D-16.002. The Department agrees with the comment. The final language presented for adoption reflects this change.

Attachments

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

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., incorporate changes the Florida Legislature enacted in Chapters 2017-132 and 2018-118, Laws of Florida. The proposed amendments to *Distribution to Fiscally Constrained Counties Application* (Form DR-420FC) are necessary because of changes in Florida law. The Department is removing the process by which fiscally constrained counties were to apply for relief from tax losses due to reductions in ad valorem collections for equipment used in certain citrus fruit packing and processing. This relief applied to Fiscal Year 2018-19, and the deadline for the application was November 15, 2018 (sections 42 and 43 of chapter 2018-118, L.O.F., created s. 218.135, Florida Statutes.). The Department is adding an option to apply for tax losses associated with the abatement process in s. 197.318, F.S., (section 41 of ch. 2018-118, L.O.F., created s. 218.131, F.S.), which has an application deadline of November 15, 2019. The Department is amending *Certification of Tax Deed Application, Tax Collector's Warrant, and Agricultural Income and Information* (Forms DR-513, DR-517, and DR-546, respectively) to reflect changes in Florida law, clarify information contained on the tax collector's warrant, and reduce taxpayer burden in providing information on agricultural leases and rental properties.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to incorporate changes the Florida Legislature enacted in s. 3 of Chapter 2017-132 and ss. 41, 42 and 43 of Chapter 2018-118, L.O.F. The Department is also amending a form for administrative clarity.

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 FEBRUARY 13, 2019

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 January 30, 2019 (Vol. 45, No. 20, pp. 482-483). The Department scheduled a rule development workshop for February 13, 2019, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

SUMMARY OF PUBLIC MEETING HELD MARCH 12, 2019

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 12, 2019, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on March 1, 2019 (Vol. 45, No. 20, pp. 862-863).

SUMMARY OF RULE HEARING SCHEDULED APRIL 4, 2019

A Notice of Proposed Rule was published in the Florida Administrative Register on March 14, 2019 (Vol. 45, No. 51, pp. 1019-1020), to advise the public of the proposed changes to Rule 12D-16.002, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 4, 2019. The Department received no requests for the hearing and no hearing was held. The Department received no written public comments on the rule amendments.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department added two statutory references to the Law Implemented section and removed one outdated statutory reference. The final rule language presented for adoption reflects this change.

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

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 <http://floridarevenue.com/property/>, 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 (14)(b)	No change	
(14)(c) DR-420FC	Distribution to Fiscally Constrained Counties Application https://www.flrules.org/Gateway/reference.asp?No=Ref-____09847	<u>xx/xx</u> 09/18
(14)(d) through (47)(a)	No change.	
(47)(b) DR-513	Certification of Tax Deed Application (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref____06516	<u>xx/xx</u> 4/16

(47)(c) through (48)(d) No change.

(48)(e) DR-517 Tax Collector's Warrant (~~4/16~~) xx/xx 1/01

<https://www.flrules.org/Gateway/reference.asp?No=Ref>

06518

(49) through (54) No change.

(55) DR-546 Agricultural Income and Information (~~11/12~~) xx/xx

<https://www.flrules.org/Gateway/reference.asp?No=Ref> (~~11/12~~)

01808

(56) through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 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, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.131, ~~218.135~~, 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, xx-xx-xx.



DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

DR-420FC
Rule 12D-16.002, F.A.C.
Effective xx/xx
Page 1 of 3

Application is due November 15

_____ County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to s. 218.12, F.S.	Current Year Reduction Due to Conservation Lands	Reduction in Revenue from Abatement for Hurricanes Hermine, Matthew, or Irma	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4
 Column 2: Property appraiser estimate (See page 2.)
 Column 3: Property appraiser estimate (See page 2.)
 Column 4: Taxing jurisdiction reduction (See page 2.)

Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 6: DR-420, Line 10
 Column 7: DR-420, Line 16
 Column 8: DR-420MM, Line 13

Signature of property appraiser

Date

Signature of county official

Date

See instructions on page 2.

Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.131, F.S., includes the offset for taxes lost associated with reductions in ad valorem revenue of certain residences in Monroe County and by fiscally constrained counties as a direct result of the implementation of s. 197.318, F.S.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to s. 218.12, F.S.: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col. 4. Reduction in ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.

For 2019 tax year, enter the reductions in ad valorem tax revenue experienced by Monroe County, fiscally constrained counties defined in s. 218.67(1), F.S., and all taxing jurisdictions within these counties, as a result of the implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. The tax collector must provide a report to the Department showing the reduction in ad valorem taxes for the taxing jurisdiction.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

Mail your application to:

Florida Department of Revenue
Property Tax Oversight: Fiscally Constrained Counties
P.O. Box 3000
Tallahassee, Florida 32315-3000

Or Email your signed application to:

PTOResearchAnalysis@FloridaRevenue.com

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form Number</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification



CERTIFICATION OF TAX DEED APPLICATION

Sections 197.502 and 197.542, Florida Statutes

DR-513
Rule 12D-16.002 F.A.C.
Effective xx/xx
Page 1 of 2

Part 1: Tax Deed Application Information

Applicant		Application date	
Property description		Certificate #	
		Date certificate issued	

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Column 1 Certificate Number	Column 2 Date of Certificate Sale	Column 3 Face Amount of Certificate	Column 4 Interest	Column 5: Total (Column 3 + Column 4)
#				
#				
#				
#				
#				
#				
#				
Part 2: Total*				

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Column 1 Certificate Number	Column 2 Date of Other Certificate Sale	Column 3 Face Amount of Other Certificate	Column 4 Tax Collector's Fee	Column 5 Interest	Total (Column 3 + Column 4 + Column 5)
#					
#					
#					
#					
#					
#					
#					
Part 3: Total*					

Part 4: Tax Collector Certified Amounts (Lines 1-7)

1. Cost of all certificates in applicant's possession and other certificates redeemed by applicant	(*Total of Parts 2 + 3 above)
2. Delinquent taxes paid by the applicant	
3. Current taxes paid by the applicant	
4. Property information report fee	
5. Tax deed application fee	
6. Interest accrued by tax collector under s.197.542, F.S. (see Tax Collector Instructions, page 2)	
7. Total Paid (Lines 1-6)	

I certify the above information is true and the tax certificates, interest, property information report fee, and tax collector's fees have been paid, and that the property information statement is attached.

_____ County, Florida

Date _____, 20__

Signature, Tax Collector or Designee

Send this certification to the Clerk of Court by 10 days after the date signed. See Instructions on Page 2

Part 5: Clerk of Court Certified Amounts (Lines 8-15)	
8. Processing tax deed fee	
9. Certified or registered mail charge	
10. Advertising charge (see s.197.542, F.S.)	
11. Recording fee for certificate of notice	
12. Sheriff's fees	
13. Interest (see Clerk of Court Instructions, page 2)	
14.	Total Paid (Lines 8-13)
15. Plus one-half of the assessed value of homestead property, if applicable under s. 197.502(6)(c), F.S.	
16. Statutory opening bid (total of Lines 7, 14, and 15, if applicable)	
Date of sale _____, 20__	
_____ Signature, Clerk of Court or Designee	

INSTRUCTIONS

Tax Collector (complete Parts 1-4)

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Enter the Face Amount of Certificate in Column 3 and the Interest in Column 4 for each certificate number. Add Columns 3 and 4 and enter the amount in Column 5.

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Total. Add the amounts in Columns 3, 4 and 5

Part 4: Tax Collector Certified Amounts (Lines 1-7)

Line 1, enter the total of Part 2 plus the total of Part 3 above.

Total Paid, Line 7: Add the amounts of Lines 1-6

Line 6, Interest accrued by tax collector.

Calculate the 1.5 percent interest accrued from the month after the date of application through the month this form is certified to the clerk. Enter the amount to be certified to the clerk on **Line 6**. The interest calculated by the tax collector stops before the interest calculated by the clerk begins. See Section 197.542, F.S., and Rule 12D-13.060(3), Florida Administrative Code.

The tax collector's interest for redemption at the time of the tax deed application is a cost of redemption, which encompasses various percentages of interest on certificates and omitted or delinquent taxes under Section 197.502, F.S. This interest is calculated before the tax collector calculates the interest in Section 197.542, F.S.

Attach certified statement of names and addresses of persons who must be notified before the sale of the property. Send this form and any required attachments to the Clerk of Court within 10 days after it is signed.

Clerk of Court (complete Part 5)

Line 13: Interest is calculated at the rate of 1.5 percent per month starting from the first day of the month after the month of certification of this form through the last day of the month in which the sale will be held. Multiply the calculated rate by the total of **Line 7**, minus **Line 6**, plus **Lines 8** through **12**. Enter the amount on **Line 13**.

Line 14: Total Paid Enter the total of Lines 8-13. Complete Lines 15-16, if applicable.



TAX COLLECTOR'S WARRANT

For collecting personal property taxes authorized under Sections 197.412 and 197.413, Florida Statutes

No. _____

State of Florida

County of _____



ss

To _____, Sheriff, _____ County, Florida.

Personal property taxes have been levied and assessed in this county against _____ for the year 20__.

The amounts below have not been paid and are delinquent	
Taxes for the year 20__	
Interest	
Penalties	
Advertising costs	
Attorney's fees	
Warrant fee	
Collection cost	
TOTAL to be collected	

This warrant requires you to seize any personal property belonging to: [\(Enter name and address.\)](#)

or any property he or she has equity in or custody or control over within your County, to pay the sum of \$_____ as shown above, and any additional costs and charges incurred in executing this warrant. The tax collector may sell the property as provided in s. 197.413, F.S.

A return is due by _____, 20__.

Signed at _____, Florida on _____, 20__.

Signature, tax collector

_____ County, Florida

Deputy Tax Collector's Return
 (without making levy)

This writ was received on _____, 20__
 and was executed in _____ County,
 Florida, on _____, 20__
 by collecting from _____
 the sum of \$ _____ and \$ _____ costs,
 without making a levy.

Signature, deputy tax collector _____ Date _____
 _____ County, Florida

Deputy Tax Collector's Return
 (if levy and sale is made)

This writ was received on _____, 20__
 and was executed in _____ County,
 Florida, on _____, 20__
 by levying on property belonging to _____

described as follows: _____

After giving the required notice, the property was sold
 to the highest and best bidder,

for \$ _____.

Amount of sale	\$ _____
Less costs of levy and sale (see bill attached)	– \$ _____
Net amount from sale	\$ _____

Signature, deputy tax collector _____ Date _____
 _____ County, Florida

Costs of Levy and Sale

Making levy	\$ _____
_____ miles traveled at _____ cents per mile	\$ _____
Advertising sale	\$ _____
Drayage and storage	\$ _____
Herding and driving livestock	\$ _____
Care of livestock	\$ _____
Other expenses incurred	\$ _____
Bill of sale	\$ _____
Return of warrant	\$ _____
Total	\$ _____

No. _____

TAX COLLECTOR'S WARRANT

_____ County, Florida

vs.

Taxes	\$ _____
Interest	\$ _____
Penalties	\$ _____
Advertising costs	\$ _____
Collection costs	\$ _____
Attorney's fees	\$ _____
Warrant fee	\$ _____
Total if paid before levy	\$ _____
Costs of levy and sale	\$ _____
Grand total	\$ _____



AGRICULTURAL INCOME AND INFORMATION

County: _____

Taxpayer Name Fields
 Taxpayer Address Fields
 Taxpayer City/State/ZIP Code Fields

The Department of Revenue reviews the assessment rolls of each Florida county and requests rental information on your agricultural property to help estimate agricultural (greenbelt) land values under section 193.461, Florida Statutes. The Department will keep your response confidential in accordance with the confidential information protection provisions of s. 193.074, F.S. If you do not rent or lease your property, do not return this form.

Instructions:

1. If you rent or lease any property in the county noted above, please complete this form and return it to the Department in the enclosed postage-paid envelope. Report all parcels leased within this county; attach additional pages if necessary.
2. Land Use Type: Specify land use type, such as vegetable, sugarcane, nursery, ornamentals, flowers, foliage, sod, aquaculture, apiculture, improved pasture, semi-improved pasture, or native pasture.
3. Acres: Indicate the total number of agricultural acres rented or leased for each type.
4. Irrigated: Indicate if the land is irrigated – yes or no.
5. Annual Rent/Acre: Indicate the rent per acre by year.

Land Use Type				Annual Rent/Acre		
				Irrigated?	20XX	20XX
Type 1:		Acres:				
Type 2:		Acres:				
Type 3:		Acres:				
Type 4:		Acres:				
Other than a rental or lease agreement, do you have any other business or family relationships with the person or business involved in this agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Does the rental agreement for this parcel include the use of houses, mobile homes, other non-agricultural buildings, or equipment? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes, please specify:						
Your Contact Information:						
Name				Job title		
Email address				Phone number		
Date completed						

Thank you for your response. If you have questions, please contact:

Name	Email address	Phone number
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ATTACHMENT 4



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 4, 2019

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Tanya Cooper, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearing on Proposed Rules

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

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

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

Why are the proposed rules necessary?

These changes are necessary to incorporate administrative changes to forms used in establishing paternity and child support obligations.

What do the proposed rules do?

This rulemaking will adopt administrative changes that incorporate the Family Law Rules in a new form and will incorporate administrative changes to current forms to provide additional assistance to customers requesting child support services, to reflect the statutory requirements for administrative support orders, and to clarify the date upon which any past due support was determined. These forms are incorporated by reference in Rules 12E-1.030, 12E-1.036, and 12E-1.039, F.A.C.

Were comments received from external parties? No. A rule development workshop was scheduled to be held on April 17, 2019, if requested in writing. No request was received, and no workshop was held. No comments were received by the Department.

For each rule, attached are copies of:

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

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULES 12E-1.030, 12E-1.036 AND 12E-1.039

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of Child Support Obligations, incorporate changes to form CS-ES96 to remove content that does not apply to judicially processed child support cases, to form CS-OA140R to include the statutory requirement for rendering a support order, and to form CS-OA178 to clarify the date for which the past due support was determined.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, incorporate the Family Law Financial Affidavit (form CS-PO30) used to determine annual income when establishing child support obligations.

The proposed amendment to Rule 12E-1.039, F.A.C., Request for Services, incorporates changes to form CS-PO34 to assist customers in requesting child support services.

The proposed amendments to Rules 12E-1.030, 12E-1.036, and 12E-1.039, F.A.C., also incorporate administrative changes to forms CS-PO31, CS-OA01, CS-OA12, CS-OP50, CS-OA40, and CS-OX40 provide additional assistance to customers requesting child support services, to reflect the statutory requirements for administrative support orders, and to clarify the date upon which any past due support was determined for an administrative support order.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12E-1.030, 12E-1.036, and 12E-1.039 F.A.C., is to incorporate forms used by the Child Support Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

APRIL 17, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on April 3, 2019 (Vol. 45, No. 65, P. 1463), to advise the public of the proposed changes to Rule 12E-1.030, 12E-1.036, and Rule 12E-1.039, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on April 17, 2019. No request was received by the Department and no workshop was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
AMENDING RULE 12E-1.030, 12E-1.036 AND 12E-1.039

12E-1.030 Administrative Establishment of Child Support Obligations.

(1) through (3) No change.

(4) Obtaining Cooperation from the Petitioner.

(a) If a case is eligible for establishment of an administrative support order the Department must obtain cooperation from the petitioner before serving notice on the respondent. To obtain cooperation, the Department mails the petitioner Form CS-ES96, Request for Information, incorporated herein by reference, effective xx/xx~~09/18~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09861); the Financial Affidavit Administrative Proceeding (CS-OA11); the Parent Information Form (CS-OA12); and the Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a). Forms CS-OA11 and CS-OA12 are incorporated by reference in Rule 12E-1.036, F.A.C. Form CS-OA250 is available at www.floridarevenue.com/childsupport/parenting_time_plans. The petitioner has 20 days after the mailing date of the forms to complete and return them.

(b) and (c) No change.

(5) through (13) No change.

(14) Modifying an Administrative Support Order.

(a) through (c) No change.

(d) The Department shall notify the parents or caregiver when it begins a proceeding to modify the support obligation of an Administrative Support Order.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference, effective 09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09862>), to modify the support obligation amount when a review indicates a modification is appropriate. If the party that did not request the review responds during the support order review, the Department sends the proposed order by regular mail to both parties to their addresses of record. If the non-requesting party does not participate in the support order review, the Department shall attempt to serve the proposed order on the non-requesting party by certified mail or personal service. If service is not accomplished by certified mail or personal service, the Department shall send the non-requesting party the proposed order by regular mail to the non-requesting party's address of record. If the proposed order is not contested by either party within 30 days of service by certified mail or personal service, or 35 days after the Notice is sent by regular mail, the Department prepares and renders Form CS-OA140R, Final Modified Administrative Support Order, hereby incorporated by reference, effective ~~xx/xx~~09/18, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-09863>). Under section 409.2563(13)(c), F.S., a party to an administrative proceeding has a continuing duty to provide the Department with a current mailing address after being served with an initial notice under paragraph (5)(b) of this rule, and the party is presumed to receive a subsequent notice, proposed order or other document mailed to the party's address of record including a proposed order to modify support.

2. and 3. No change.

(15) Termination of an Administrative Support Order.

(a) through (d) No change.

(e) When the Department begins a proceeding to terminate an Administrative Support Order, the Department shall notify the parents or caregiver by regular mail at the address of record for each party using Form CS-OA160, Notice of Intent to Terminate Final Administrative Support Order, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08627>). If the notice is not contested the Department shall render Form CS-OA178, Final Administrative Order Terminating Support Order, hereby incorporated by reference, effective ~~xx/xx~~09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08628).

(16) through (18) No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), 409.2563(7)(e), 409.2563(16), 409.25633(9) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, 9-17-18, _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (6) No change.

(7) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) No change.

(b) Proceeding in Circuit Court.

1. No change.

2. Respondent Asks the Department to Proceed in Circuit Court. The respondent may ask the Department to stop the administrative proceeding and proceed in circuit court. The respondent must make this request in writing and the request must be received by the Department within 20

days after being served the Initial Notice. The request from the respondent must state that he requests the Department proceed with the determination of paternity in circuit court or that he has custody matters or parental rights issues which need to be addressed by the court. Oral requests are not accepted. If the respondent files a timely request for the Department to file an action in circuit court, the Department will send the respondent Form CS-OA247, Request for Court Action Status Update, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08633>). The Department sends the petitioning parent Form CS-OA248, Notice of Court Action Financial Affidavit Needed for Court, hereby incorporated by reference, effective 09/19/2017, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08634>).

3. The Department then sends the petitioning parent Form CS-PO31, Family Law Financial Affidavit (Short Form), hereby incorporated by reference, effective ~~xx/xx~~09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08635). Form CS-PO31 instructs the petitioning parent to contact the Department by phone to request a Family Law Financial Affidavit (Long Form), Form CS-PO30, if the individual's gross income is more than \$50,000 per year. Form CS-PO30 is hereby incorporated by reference, effective xx/xx, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx>). The Department will send the CS-PO30 to the petitioning parent upon request.

4. If the petitioning parent does not return the CS-PO30 or CS-PO31, the Department shall initiate case closure if the petitioning parent is not receiving public assistance. If the petitioning parent is receiving Medicaid or food assistance, the Department shall report noncooperation to the Department of Children and Families as required by section 409.2572, F.S., and initiate case closure. If the petitioning parent is receiving temporary cash assistance for the child, the

Department shall prepare a financial affidavit for the other parent as authorized by section 61.30(15), F.S. If the petitioning parent returns the CS-PO30 or CS-PO31, the Department will file a petition with the clerk of court to determine the support obligation and obtain a civil case number.

5. After filing the petition in circuit court, the Department sends a copy of the petition to the respondent by certified mail, return receipt requested. Along with the copy of the petition, the Department sends the Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06604>), CS-OA18, effective 4/5/16, and incorporated by reference. The Department also sends two copies of the Waiver of Service of Process form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-06605>), CS-OA19, effective 4/5/16, and incorporated by reference. If the respondent is represented by an attorney, the Department sends this packet of forms and petition to the respondent's attorney.

6. The respondent has 10 days from the receipt of these forms to sign and complete one copy of the CS-OA19, and return it to the Department. If the Department does not receive the signed completed CS-OA19, within 10 days, it proceeds with the establishment of paternity administratively. The Department also files a voluntary dismissal of the civil case with the clerk of court and mails a copy of the voluntary dismissal to the respondent. If the respondent completes and returns the CS-OA19, within 10 days, the Department sends the petitioner or caregiver the Dismissal of Administrative Proceeding CS-OA88 form. The Department will then end the administrative proceeding and proceed in circuit court.

(8) through (12) No change.

(13) Proceeding to Establish an Administrative Paternity and Support Order.

(a) After paternity has been determined, the Department may serve the alleged father by regular mail at the address of record with the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08996), CS-OA01, effective ~~xx/xx1/18~~, and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. No change.

2. Send the alleged father the Financial Affidavit Administrative Support Proceeding form (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08640>), CS-OA11, effective 09/19/2017, and incorporated by reference. The CS-OA11 requests information to determine an individual's income for the purpose of calculating the child support guideline amount. Also included in the packet is the Parent Information Form Administrative Support Proceeding (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08641), CS-OA12, effective ~~xx/xx~~09/19/2017, and incorporated by reference, which asks each party for case specific information regarding employment, residence, and children.

3. No change.

(b) No change.

(14) No change.

(15) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09866), CS-OP50, effective

xx/xx09/18, or a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09867), CS-OA40, effective xx/xx09/18, both forms incorporated by reference, if the alleged father does not ask for a hearing timely. The Department may use a Final Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09868), CS-OX40, effective xx/xx09/18, and incorporated by reference, in cases where there is more than one child on the order and paternity does not need to be established for all of the children. In addition to the Final Administrative Paternity and Support Order, the Department enters an Income Deduction Order as part of the Final Administrative Paternity and Support Order. The respondent is responsible for making the ordered payments to the State Disbursement Unit until the income deduction begins.

(b) through (e) No change.

(16) through (21) No change.

Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9) FS. Law Implemented 409.256, 409.2563, 409.25633 FS. History—New 4-5-16, Amended 9-19-17, 1-17-18, 9-17-18, _____.

12E-1.039 Request for Services.

(1) through (4) No change.

(5) Supporting documents; additional requirements.

(a) The applicant and public assistance recipient must:

1. and 2. No change.

3. Provide a paternity declaration for each child who does not have a legal father.

(I) The Department uses the Paternity Declaration, Form CS-PO34, for the mother. Form CS-PO34, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08654), is incorporated herein by reference effective ~~xx/xx~~09/19/2017.

(II) and (III) No change.

4. through 7. No change.

(6) No change.

Rulemaking Authority 409.2557(3)(h), (i) FS. Law Implemented 409.2567 FS. History—New 9-19-17, _____.



Child Support Program

Request for Information
Administrative Support Action

<<Option 1>>

<<Date>>

Child Support Case Number: <<CaseNumber>>

Activity Number: <<ActivityNum>>

Other Parent: <<NCPName>>

The Child Support Program is establishing, modifying, or reviewing a support order for the child(ren) named below and needs information about you to decide how much the other parent should pay:

Child's Name

Child's Birth Date

<<Child1Name>>

<<Child1DOB>>

<<Child2Name>>

<<Child2DOB>>

WHAT YOU NEED TO DO

- Complete the enclosed forms.
Return completed forms within <<Option 2>> days from the date of this notice.
Mail the forms to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

If you have questions or need help:

Call: <<CountyPhoneNumber>>

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

Access your case online: childsupport.floridarevenue.com

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

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<<Option 3>>

<<Option 4>>

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Option 1 (Based on whether Florida is the initiating or responding state)

A. When Florida is the initiating state, the address of the parent due support is printed normally.

B. Insert when Florida is the responding state. The name of the parent due support is selected, with the following text:

In Care of Child Support Agency

Then the street, street 2, city, state, and zip code of the Business Partner in the role of other state county on the case, or, if other state county is missing, the Business Partner in the role of other state agency on the case.

Option 2 (Based upon the activity and recipient)

A. Insert when the form is generated to the other parent as part of an administrative establishment action, and when generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on in-state or initiating cases: 20

B. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on responding cases: 45

Option 3

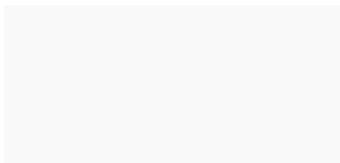
A. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on in-state or initiating cases.

If you receive public assistance: If you receive temporary cash assistance, Medicaid, or Food Assistance and do not complete and return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us to discuss your options for how to cooperate with the Child Support Program.

If you do not receive public assistance: If you do not receive public assistance and do not complete and return the forms, your case may be closed.

B. Insert when the form is generated to the parent due support or caregiver with an Administrative Initial Notice or subsequent notice on responding cases.

The Program requires the completed forms to move forward in establishing a child support case. If the completed forms are not returned within 45 days, the Program will proceed to close your case. Please contact the Program immediately if you have a question regarding these forms.



Option 4: Insert when the form is generated with an Administrative Initial Notice for administrative support only cases and the parenting time indicator is Yes.

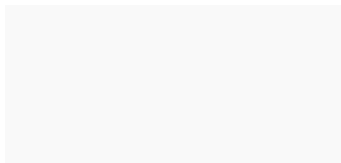
Parenting Time Plan: A Title IV-D Standard Parenting Time Plan form is included in this packet. If you do not have a parenting time plan and wish to include a plan in your support order, the Title IV-D Standard Parenting Time Plan can be used for this purpose. A blank copy of the Title IV-D Standard Parenting Time Plan form will also be provided to the other parent.

You are not required to complete the enclosed Title IV-D Standard Parenting Time Plan to obtain a support order for your child. If both you and the other parent agree to and sign the Title IV-D Standard Parenting Time Plan, or your own parenting time plan, and mail the plan to the Florida Department of Revenue Child Support Program at the address on page 1 of this notice before a final administrative order is entered, the plan will be made a part of the final order. Both parents do not need to sign the same form, however, the plan provided must be identical.

If an agreed upon, signed parenting time plan is not provided to the Program before the final administrative order is entered, the Child Support Program will enter the child support order and provide the parents the Petition to Establish a Parenting Time Plan form that may be filed in court by either parent. The Child Support Program cannot file the petition or represent either parent at the hearing.

Once a parenting time plan is established and included in a child support order, the plan may only be changed or enforced by the court. The Program does not review, evaluate, negotiate or prepare parenting time plans, and cannot modify or enforce an existing parenting time plan.

For more information, visit floridarevenue.com/childsupport/parenting_time_plans.





STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

VS.

<<NCPName>>
Respondent.

FINAL MODIFIED ADMINISTRATIVE SUPPORT ORDER

The Florida Department of Revenue, Child Support Program, enters this Final Modified Administrative Support Order (Final Modified Order). We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Modified Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Modified Order as authorized by section 409.2563, Florida Statutes. There is no judicial support order for the child(ren).
2. On <<Render Date of Order Being Modified>> the Child Support Program issued a Final Administrative Support Order (Final Order) establishing the Respondent's support obligations. DOR reviewed the Final Order as provided by section 409.2564(11), Florida Statutes, and applied the child support guidelines in section 61.30, Florida Statutes, to the current circumstances of the parties and child(ren). Having completed the review the Child Support Program finds that the support order should be modified because <<Option 36>>
3. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 11>> of the child(ren) named in Paragraph 4. The child(ren) resides with <<CP/CTR Name>> most of the time.

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CS-OA140R
Rule 12E-1.030
Florida Administrative Code
Effective xx/xx
Draft 03-26-2019

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4. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>

5. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Modified Order.

6. This Final Modified Order is being entered without a hearing because <<Option 12>>.

7. The Child Support Program makes the following findings of fact:

- a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
- b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents' combined net income).
- c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
- d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

8. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.

9. The Respondent's guideline share of the total child support need is \$ <<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

10. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child

<<Option 17>>

<<Option 18>>

11. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<CurrSupAmt>> per month in current support, plus
\$<<Total Payment for Past-Due Support>> per month to reduce the arrears amount of
\$<< Total Past Due Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>.

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Modified Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Modified Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<CurrSupAmt>> per month for current child support, plus
 - (b) \$<< Total Payment for Past-Due Support >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Total Past Due Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

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OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

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[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

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OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

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OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent's obligation of \$<<DevOblig>> is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

OPTION 20B

<<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive, greater than 0.00 (for OX120, OA120, OA120R, OX140, OA140 and OA140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

OPTION 23

A. When parent due support is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

OPTION 31 (Based on the office handling the case.)

A. <<ZCCOUNTY_CODES>>

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OPTION 33 (Use B if Respondent has an attorney)

A. <<NCP Name>>

B. <<NCP Attorney Name>>

<<NCP Attorney Address>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

OPTION 36 (Reason for order modification)

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

OPTION 38

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

OPTION 39

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 40

- A. an increase
- B. a decrease

OPTION 41

XXXX Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<1st step down support amount>> per month current support.

XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<2nd step down support amount>> per month current support

OPTION 47

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

OPTION 48

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

B. [Insert when a blank Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

OPTION 49

A. [Insert when blank Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

Title IV-D Standard Parenting Time Plan

B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]

Signed Parenting Time Plan

XXXX
XXXX
XXXX
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OPTION 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>

Director, Child Support Program
Authorized Representative
Florida Department of Revenue

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This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.



STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

_____ Petitioners,
and

Depository Number: _____
Child Support Case Number: _____

Respondent.

Final Order Terminating
Administrative Support Order

- 1. Pursuant to section 409.2563, Florida Statutes, the Florida Department of Revenue (DOR) issues this Final Order Terminating Administrative Support Order. The child involved in this matter is:

Child's Name

Child's Date of Birth

In support of this Order, DOR makes the following
FINDINGS OF FACT AND CONCLUSIONS OF LAW:

- 2. The name of the parent due support is _____
3. We intend to take this action because we have been notified of reasons/facts justifying termination of the order, specifically:

- the Petitioner requests the order be terminated
the Respondent is permanently disabled
the child is now living with the parent who owes support
the parental rights of the parent who owes support have been terminated.

- 4. DOR has jurisdiction over this proceeding because we are providing Title IV-D child support services to the petitioner.

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CS-OA178
Rule 12E-1.030
Florida Administrative Code
Effective xx/xx
Draft 03-26-2019

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5. On _____ DOR rendered a Final Administrative Support Order establishing certain child support obligations of the Respondent; specifically, the Final Order requires the Respondent to pay, starting _____, current support of \$_____ per month, and \$_____ per month on a retroactive support obligation of \$_____. The Final Order includes a requirement to provide health insurance for the child(ren) and payment of noncovered medical expenses.
6. Neither parent or caregiver has requested an administrative hearing within the time allowed in the Notice of Intent to Terminate Final Administrative Support Order, a copy of which has been served on all parties. Pursuant to s. 409.2563(7)(b), F.S., the right of any party to request a hearing is deemed waived.

Based upon the foregoing Findings of Fact and Conclusions of Law, and in accordance with ss. 61.30 and 409.2563, F.S., it is

ORDERED AND ADJUDGED that:

A. The current child support obligation of the Respondent and any requirement to provide health insurance and/or payment of noncovered medical expenses for the minor child contained in the Final Administrative Support Order rendered on _____ are terminated effective _____.

The Respondent owes \$_____ in past-due support that accrued while the Administrative Support Order was in effect.

A. Past-due support as of Enter date in the amount of \$_____ is owed to the State of Florida.

B. Past-due support as of Enter date in the amount of \$_____ is owed to the Petitioner _____.

No arrears are owed to the Petitioner _____.

The Petitioner has informed DOR that she/he wishes to waive arrears owed to him/her in the amount of \$_____.

B. The Income Deduction Order rendered on _____ is terminated effective immediately.

The Respondent shall pay \$_____ each month towards past-due support.

The Respondent is responsible for making payments to the State Disbursement Unit until income deductions begins.

C. The Department of Revenue's file in this matter will be closed when all past-due support owed is paid.

D. Effective Date. This order is effective immediately and remains in effect until vacated on appeal or superseded by a subsequent court order.

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DONE AND ORDERED this ____ day of ____, 20____.

Authorized Designee for: Ann Coffin
Director, Child Support Program
State of Florida Department of Revenue

CERTIFICATE OF RENDITION

I HEREBY CERTIFY that the foregoing Final Order Terminating Administrative Support Order has been filed in the official records of Department of Revenue, this ____ day of ____, 20____.

Deputy Agency Clerk

Copies Furnished to:
Clerk of the Circuit Court
____, Petitioner
____, Respondent

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NOTICE OF RIGHT TO APPEAL

Any party who is adversely affected by the foregoing Final Order Terminating Administrative Support Order has the right to ask for judicial review (Section 120.68, Florida Statutes). The request must be received within thirty (30) days of the filing date on this Final Order. To ask for judicial review, complete both of the following steps:

1. File an original Notice of Appeal as prescribed by the Florida Rules of Appellate Procedure, with the Deputy Agency Clerk of the Department of Revenue at:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal, together with the filing fee (Section 35.22, Florida Statutes, or other applicable law) with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where the party seeking review resides.

Filing with either the DOR Deputy Agency Clerk or the Clerk of a District Court of Appeal is effective when the clerk receives the notice, not when it was mailed.

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INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE FORM 12.902(b), FAMILY LAW FINANCIAL AFFIDAVIT (SHORT FORM)

When should this form be used?

This form should be used when you are involved in a family law case which requires a **financial affidavit** and your individual gross income is **UNDER \$50,000 per year** unless:

- 1) You are filing a simplified dissolution of marriage under rule 12.105 and both parties have waived the filing of a financial affidavit;
- 2) You have no minor children, no support issues, and have filed a written settlement agreement disposing of all financial issues; or
- 3) The court lacks jurisdiction to determine any financial issues.

If your gross income is \$50,000 or over per year, call us at: <<CountyPhoneNumber>> and request a Financial Affidavit (Long Form).

This form should be typed or printed in black ink. After completing this form, you should sign the form before a **notary public** and return it to: Child Support Program, 5050 W. Tennessee Street, Building L, Tallahassee, FL 32399-0195.

What should I do next?

A copy of this form must be served on the other party in your case within 45 days of being served with the petition, if it is not served on him or her with your initial papers. Service must be in accordance with Florida Rule of Judicial Administration 2.516.

Where can I look for more information?

Before completing this form, you should read the "General Information" and "Glossary" sections of the Florida Family Law Rules of Procedure forms. The words that are in "bold underline**" in these instructions are defined there. For further information, see rule 12.285, Florida Family Law Rules of Procedure.**

Special notes...

If this is a domestic violence case and you want to keep your address confidential for safety reasons, do not enter the address, telephone, and fax information at the bottom of this form. Instead, file **Petitioner's Request for Confidential Filing of Address**, Florida Supreme Court Approved Family Law Form 12.980(h).

If you want to keep your address confidential because you are the victim of sexual battery, aggravated child abuse, aggravated stalking, harassment, aggravated battery, or domestic violence, do not enter the address, telephone, and fax information at the bottom of this form. Instead, file a **Request for Confidential Filing of Address**, Florida Supreme Court Approved Family Law Form 12.980(h).

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The affidavit must be completed using **monthly** income and expense amounts. If you are paid or your bills are due on a schedule which is not monthly, you must convert those amounts. Hints are provided below for making these conversions.

Hourly - If you are paid by the hour, you may convert your income to monthly as follows:

Hourly amount \times Hours worked per week = Weekly amount
Weekly amount \times 52 Weeks per year = Yearly amount
Yearly amount \div 12 Months per year = **Monthly Amount**

Daily - If you are paid by the day, you may convert your income to monthly as follows:

Daily amount \times Days worked per week = Weekly amount
Weekly amount \times 52 Weeks per year = Yearly amount
Yearly amount \div 12 Months per year = **Monthly Amount**

Weekly - If you are paid by the week, you may convert your income to monthly as follows:

Weekly amount \times 52 Weeks per year = Yearly amount
Yearly amount \div 12 Months per year = **Monthly Amount**

Bi-weekly - If you are paid every two weeks, you may convert your income to monthly as follows:

Bi-weekly amount \times 26 = Yearly amount
Yearly amount \div 12 Months per year = **Monthly Amount**

Bi-monthly - If you are paid twice per month, you may convert your income to monthly as follows:

Bi-monthly amount \times 2 = **Monthly Amount**

Expenses may be converted in the same manner.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

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Case No.: <<Court Case #>>

<<Option 1>>

FAMILY LAW FINANCIAL AFFIDAVIT (SHORT FORM)
(Under \$50,000 Individual Gross Annual Income)

I, <<NCPorCPName>>, being sworn, certify that the following information is true.

My Occupation: <<Option 2>> _____ Employed by: <<Option 2>> _____

Business Address: <<Option 2>> _____

Pay rate: \$ _____ () every week () every other week () twice a month () monthly
() other: _____

_____ Check here if unemployed and explain on a separate sheet your efforts to find employment.

SECTION I. PRESENT MONTHLY GROSS INCOME:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

- 1. Monthly gross salary or wages 1. \$ _____
- 2. Monthly bonuses, commissions, allowances, overtime, tips, and similar payments 2. _____
- 3. Monthly business income from sources such as self-employment, partnerships, close corporations, and/or independent contracts (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expenses.) 3. _____
- 4. Monthly disability benefits/SSI 4. _____
- 5. Monthly Workers' Compensation 5. _____
- 6. Monthly Unemployment Compensation 6. _____
- 7. Monthly pension, retirement, or annuity payments 7. _____
- 8. Monthly Social Security benefits 8. _____
- 9. Monthly alimony actually received
 - 9a. From this case \$ _____
 - 9b. From other case(s) \$ _____
 Add 9a and 9b 9. _____
- 10. Monthly interest and dividends 10. _____
- 11. Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expense items.) 11. _____
- 12. Monthly income from royalties, trusts, or estates 12. _____
- 13. Monthly reimbursed expenses and in-kind payments to the extent that they reduce personal living expenses 13. _____
- 14. Monthly gains derived from dealing in property (not including nonrecurring gains) 14. _____
- 15. Any other income of a recurring nature (list source) _____ 15. _____
- 16. _____ 16. _____
- 17. **PRESENT MONTHLY GROSS INCOME** (Add lines 1-16) **TOTAL:** 17. \$ _____

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PRESENT MONTHLY DEDUCTIONS

- 18. Monthly federal, state, and local income tax (corrected for filing status and allowable dependents and income tax liabilities)
 Federal: _____ State: _____ Local: _____ = 18. \$ _____
- 19. Monthly FICA or self-employment taxes 19. _____
- 20. Monthly Medicare payments 20. _____
- 21. Monthly mandatory union dues 21. _____
- 22. Monthly mandatory retirement payments 22. _____
- 23. Monthly health insurance payments (including dental insurance), excluding portion paid for any minor children of this relationship 23. _____
- 24. Monthly court-ordered child support actually paid for children from another relationship (Complete if you PAY support. Do not enter support you receive.) 24. _____
- 25. Monthly court-ordered alimony actually paid (Add 25a and 25b)
 25a. From this case \$ _____
 25b. From other case(s) _____ 25. _____
- 26. **TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30, FLORIDA STATUTES**
 (Add lines 18 through 25) 26. \$ _____
- 27. **PRESENT NET MONTHLY INCOME** (Subtract line 26 from 17) 27. \$ _____

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SECTION IV. CHILD SUPPORT GUIDELINES WORKSHEET

(Florida Family Law Rules of Procedure Form 12.902(e), Child Support Guidelines Worksheet, MUST be filed with the court at or prior to a hearing to establish or modify child support. This requirement cannot be waived by the parties.)

[Check **one** only]

____ **A Child Support Guidelines Worksheet IS or WILL BE filed in this case.** This case involves the establishment or modification of child support.

____ **A Child Support Guidelines Worksheet IS NOT being filed in this case.** The establishment or modification of child support is not an issue in this case.

I certify that a copy of this document was [check all used]: () e-mailed () mailed () faxed () hand delivered to the person(s) listed below on {date} _____.

Other party or his/her attorney:

Name: _____

Address: _____

City, State, Zip: _____

Fax Number: _____

E-mail Address(es): _____

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

Dated: _____

┌ _____ ┐

Signature of Party

Printed Name: _____

Address: <<Option 2>> _____

City, State, Zip: <<Option 2>> _____

Fax Number: _____

E-mail Address(es): _____

STATE OF FLORIDA
COUNTY OF _____

Sworn to or affirmed and signed before me on _____ by _____.

┌ _____ ┐
NOTARY PUBLIC or DEPUTY CLERK

[Print, type, or stamp commissioned name of notary or deputy clerk.]

____ Personally known
____ Produced identification
Type of identification produced _____

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IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW: [fill in **all** blanks] This form was prepared for the: {choose only **one**}

() Petitioner () Respondent

This form was completed with the assistance of:

{name of individual} _____,

{name of business} _____,

{address} _____,

{city} _____, {state} _____ {telephone number} _____.

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OPTION 1 (automatically default to A. B is used if we need to change the styling)

A.

State of Florida Department of Revenue
Child Support Program and

<<CP NAME>>

Petitioners,

and

<<NCP NAME>>

Respondent.

B.

<<FreeFormTextStyling>>

NOTE: This form may be sent to both parties at the same time.

OPTION 2

A. If recipient of form has active “Requests Non-Disclosure” relationship with other parent on case or activity, print Confidential Information in these fields.

B. If recipient of form does not have active “Requests Non-Disclosure” relationship with other parent on case or activity, leave field blank.

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INSTRUCTIONS FOR FLORIDA FAMILY LAW RULES OF PROCEDURE FORM 12.902(b), FAMILY LAW FINANCIAL AFFIDAVIT (LONG FORM)

When should this form be used?

This form should be used when you are involved in a family law case which requires a **financial affidavit** and your individual gross income is **\$50,000 OR MORE** per year.

This form should be typed or printed in black ink. After completing this form, you should sign the form before a **notary public** and return it to Child Support Program, 5050 Tennessee Street, Building L, Tallahassee, FL 32399-0195.

Where can I look for more information?

Before completing this form, you may want to read "General Information" and "Glossary" sections of the Florida Family Law Rules of Procedure forms. The words that are in "**bold underline**" in these instructions are defined there. For further information, see rule 12.285, Florida Family Law Rules of Procedure.

Special notes...

If this is a domestic violence case and you want to keep your address confidential for safety reasons, do not enter the address, telephone, and fax information at the bottom of this form. Instead, file **Petitioner's Request for Confidential Filing of Address**, Florida Supreme Court Approved Family Law Form 12.980(h).

The affidavit must be completed using **monthly** income and expense amounts. If you are paid or your bills are due on a schedule which is not monthly, you must convert those amounts. Hints are provided below for making these conversions.

Hourly - If you are paid by the hour, you may convert your income to monthly as follows:

Hourly amount	x	Hours worked per week	=	Weekly amount
Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Daily - If you are paid by the day, you may convert your income to monthly as follows:

Daily amount	x	Days worked per week	=	Weekly amount
Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Weekly - If you are paid by the week, you may convert your income to monthly as follows:

Weekly amount	x	52 Weeks per year	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Bi-weekly - If you are paid every two weeks, you may convert your income to monthly as follows:

Bi-weekly amount	x	26	=	Yearly amount
Yearly amount	÷	12 Months per year	=	Monthly Amount

Bi-monthly - If you are paid twice per month, you may convert your income to monthly as follows:

Bi-monthly amount	x	2	=	Monthly Amount
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Expenses may be converted in the same manner.

Remember, a person who is NOT an attorney is called a nonlawyer. If a nonlawyer helps you fill out these forms, that person must give you a copy of a **Disclosure from Nonlawyer**, Florida Family Law Rules of Procedure Form 12.900(a), before he or she helps you. A nonlawyer helping you fill out these forms also **must** put his or her name, address, and telephone number on the bottom of the last page of every form he or she helps you complete.

IN THE CIRCUIT COURT OF THE <<JUDICIAL CIRCUIT #>> JUDICIAL CIRCUIT,
IN AND FOR <<COUNTY NAME>> COUNTY, FLORIDA

Case No.: <<Court Case #>>

<<Option 1>>

FAMILY LAW FINANCIAL AFFIDAVIT
(\$50,000 or more Individual Gross Annual Income)

I, <<NCPorCPName>>, being sworn, certify that the following information is true:

SECTION I. INCOME

1. Date of Birth: _____
2. My occupation is: <<Option 2>> _____
3. I am currently
[check **all** that apply]
____ a. Unemployed
Describe your efforts to find employment, how soon you expect to be employed, and the pay you expect to receive: _____

____ b. Employed by: __<<Option 2>> _____
Address: __<<Option 2>> _____
City, State, Zip code: <<Option 2>> _____
Telephone Number: _____
Pay rate: \$ _____ () every week () every other week () twice a month
() monthly () other: _____
If you are expecting to become unemployed or change jobs soon, describe the change you expect and why and how it will affect your income: _____

() Check here if you currently have more than one job. List the information above for the second job(s) on a separate sheet and attach it to this affidavit.
____ c. Retired. Date of retirement: _____
Employer from whom retired: _____
Address: _____
City, State, Zip code: _____ Telephone Number: _____

LAST YEAR'S GROSS INCOME: Your Income Other Party's Income (*if known*)
 YEAR _____ \$ _____ \$ _____

PRESENT MONTHLY GROSS INCOME:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly. Attach more paper, if needed. Items included under "other" should be listed separately with separate dollar amounts.

- 1. Monthly gross salary or wages 1. \$ _____
- 2. Monthly bonuses, commissions, allowances, overtime, tips, and similar payments 2. _____
- 3. Monthly business income from sources such as self-employment, partnerships, close corporations, and/or independent contracts (Gross receipts minus ordinary and necessary expenses required to produce income.) (Attach sheet itemizing such income and expenses.) 3. _____
- 4. Monthly disability benefits/SSI 4. _____
- 5. Monthly Workers' Compensation 5. _____
- 6. Monthly Unemployment Compensation 6. _____
- 7. Monthly pension, retirement, or annuity payments 7. _____
- 8. Monthly Social Security benefits 8. _____
- 9. Monthly alimony actually received
 - 9a. From this case: \$ _____
 - 9b. From other case(s): _____ (Add 9a and 9b)9. _____
- 10. Monthly interest and dividends 10. _____
- 11. Monthly rental income (gross receipts minus ordinary and necessary expenses required to produce income) (Attach sheet itemizing such income and expense items.) 11. _____
- 12. Monthly income from royalties, trusts, or estates 12. _____
- 13. Monthly reimbursed expenses and in-kind payments to the extent that they reduce personal living expenses (Attach sheet itemizing each item and amount.) 13. _____
- 14. Monthly gains derived from dealing in property (not including nonrecurring gains) 14. _____
- Any other income of a recurring nature (identify source)
- 15. _____
- 16. _____

17. PRESENT MONTHLY GROSS INCOME (Add lines 1–16) TOTAL: 17. \$ _____

PRESENT MONTHLY DEDUCTIONS:

All amounts must be MONTHLY. See the instructions with this form to figure out money amounts for anything that is NOT paid monthly.

- 18. Monthly federal, state, and local income tax (corrected for filing status and allowable dependents and income tax liabilities)
 - Federal: _____ State: _____ Local: _____ = 18. \$ _____
 - a. Filing Status _____ b. Number of dependents claimed _____
- 19. Monthly FICA or self-employment taxes 19. _____
- 20. Monthly Medicare payments 20. _____

- 21. Monthly mandatory union dues 21. _____
- 22. Monthly mandatory retirement payments 22. _____
- 23. Monthly health insurance payments (including dental insurance),
excluding portion paid for any minor children of this relationship 23. _____
- 24. Monthly court-ordered child support actually paid for children from another
relationship (Complete if you PAY support. Do not enter support you receive.) 24. _____
- 25. Monthly court-ordered alimony actually paid
 - 25a. from this case: \$ _____
 - 25b. from other case(s): _____ Add 25a and 25b 25. _____

26. TOTAL DEDUCTIONS ALLOWABLE UNDER SECTION 61.30, FLORIDA STATUTES (Add lines 18 through 25) **TOTAL: 26. \$** _____

27. PRESENT NET MONTHLY INCOME (Subtract line 26 from line 17) **27. \$** _____

SECTION II. AVERAGE MONTHLY EXPENSES

Proposed/Estimated Expenses. If this is a dissolution of marriage case **and** your expenses as listed below do not reflect what you actually pay currently, you should write "estimate" next to each amount that is estimated.

HOUSEHOLD:

- 1. Monthly mortgage or rent payments 1. \$ _____
- 2. Monthly property taxes (if not included in mortgage) 2. _____
- 3. Monthly insurance on residence (if not included in mortgage) 3. _____
- 4. Monthly condominium maintenance fees and homeowner's association fees 4. _____
- 5. Monthly electricity 5. _____
- 6. Monthly water, garbage, and sewer 6. _____
- 7. Monthly telephone 7. _____
- 8. Monthly fuel oil or natural gas 8. _____
- 9. Monthly repairs and maintenance 9. _____
- 10. Monthly lawn care 10. _____
- 11. Monthly pool maintenance 11. _____
- 12. Monthly pest control 12. _____
- 13. Monthly misc. household 13. _____
- 14. Monthly food and home supplies 14. _____
- 15. Monthly meals outside home 15. _____
- 16. Monthly cable t.v. 16. _____
- 17. Monthly alarm service contract 17. _____
- 18. Monthly service contracts on appliances 18. _____
- 19. Monthly maid service 19. _____
- Other:
 - 20. _____ 20. _____
 - 21. _____ 21. _____
 - 22. _____ 22. _____
 - 23. _____ 23. _____
 - 24. _____ 24. _____
- 25. SUBTOTAL** (add lines 1 through 24) **25. \$** _____

AUTOMOBILE:

- 26. Monthly gasoline and oil 26. \$ _____
- 27. Monthly repairs 27. _____
- 28. Monthly auto tags and emission testing 28. _____
- 29. Monthly insurance 29. _____
- 30. Monthly payments (lease or financing) 30. _____
- 31. Monthly rental/replacements 31. _____
- 32. Monthly alternative transportation (bus, rail, car pool, etc.) 32. _____
- 33. Monthly tolls and parking 33. _____
- 34. Other: _____ 34. _____

35. SUBTOTAL (add lines 26 through 34) 35. \$ _____

MONTHLY EXPENSES FOR CHILDREN COMMON TO BOTH PARTIES:

- 36. Monthly nursery, babysitting, or day care 36. _____
- 37. Monthly school tuition 37. _____
- 38. Monthly school supplies, books, and fees 38. _____
- 39. Monthly after school activities 39. _____
- 40. Monthly lunch money 40. _____
- 41. Monthly private lessons or tutoring 41. _____
- 42. Monthly allowances 42. _____
- 43. Monthly clothing and uniforms 43. _____
- 44. Monthly entertainment (movies, parties, etc.) 44. _____
- 45. Monthly health insurance 45. _____
- 46. Monthly medical, dental, prescriptions (nonreimbursed only) 46. _____
- 47. Monthly psychiatric/psychological/counselor 47. _____
- 48. Monthly orthodontic 48. _____
- 49. Monthly vitamins 49. _____
- 50. Monthly beauty parlor/barber shop 50. _____
- 51. Monthly nonprescription medication 51. _____
- 52. Monthly cosmetics, toiletries, and sundries 52. _____
- 53. Monthly gifts from child(ren) to others (other children, relatives, teachers, etc.) 53. _____
- 54. Monthly camp or summer activities 54. _____
- 55. Monthly clubs (Boy/Girl Scouts, etc.) 55. _____
- 56. Monthly access expenses (for nonresidential parent) 56. _____
- 57. Monthly miscellaneous 57. _____

58. SUBTOTAL (add lines 36 through 57) 58. \$ _____

MONTHLY EXPENSES FOR CHILD(REN) FROM ANOTHER RELATIONSHIP: (other than court-ordered child support)

- 59. _____ 59. \$ _____
- 60. _____ 60. _____
- 61. _____ 61. _____
- 62. _____ 62. _____

63. SUBTOTAL (add lines 59 through 62) 63. \$ _____

MONTHLY INSURANCE:

- 64. Health insurance, excluding portion paid for any minor child(ren) of this relationship 64. _____
- 65. Life insurance 65. _____
- 66. Dental insurance 66. _____
- Other:
- 67. _____ 67. _____
- 68. _____ 68. _____

69. SUBTOTAL (add lines 64 through 68) 69. \$ _____

OTHER MONTHLY EXPENSES NOT LISTED ABOVE:

- 70. Monthly dry cleaning and laundry 70. \$ _____
- 71. Monthly clothing 71. _____
- 72. Monthly medical, dental, and prescription (unreimbursed only) 72. _____
- 73. Monthly psychiatric, psychological, or counselor (unreimbursed only) 73. _____
- 74. Monthly non-prescription medications, cosmetics, toiletries, and sundries 74. _____
- 75. Monthly grooming 75. _____
- 76. Monthly gifts 76. _____
- 77. Monthly pet expenses 77. _____
- 78. Monthly club dues and membership 78. _____
- 79. Monthly sports and hobbies 79. _____
- 80. Monthly entertainment 80. _____
- 81. Monthly periodicals/books/tapes/CD's 81. _____
- 82. Monthly vacations 82. _____
- 83. Monthly religious organizations 83. _____
- 84. Monthly bank charges/credit card fees 84. _____
- 85. Monthly education expenses 85. _____
- Other: (include any usual and customary expenses not otherwise mentioned in the items listed above)
- 86. _____ 86. _____
- 87. _____ 87. _____
- 88. _____ 88. _____
- 89. _____ 89. _____

90. SUBTOTAL (add lines 70 through 89) 90. \$ _____

MONTHLY PAYMENTS TO CREDITORS: (only when payments are currently made by you on outstanding balances)

NAME OF CREDITOR(s):

- 91. _____ 91. \$ _____
- 92. _____ 92. _____
- 93. _____ 93. _____
- 94. _____ 94. _____
- 95. _____ 95. _____
- 96. _____ 96. _____
- 97. _____ 97. _____
- 98. _____ 98. _____

99. _____ 99. _____
 100. _____ 100. _____
 101. _____ 101. _____
 102. _____ 102. _____
 103. _____ 103. _____

104. SUBTOTAL (add lines 91 through 103) **104. \$** _____

105. TOTAL MONTHLY EXPENSES:
 (add lines 25, 35, 58, 63, 69, 90, and 104 of Section II, Expenses) **105. \$** _____

SUMMARY

106. TOTAL PRESENT MONTHLY NET INCOME
 (from line 27 of SECTION I. INCOME) **106. \$** _____

107. TOTAL MONTHLY EXPENSES (from line 105 above) **107. \$** _____

108. SURPLUS (If line 106 is more than line 107, subtract line 107 from line 106. This is the amount of your surplus. Enter that amount here.) **108. \$** _____

109. (DEFICIT) (If line 107 is more than line 106, subtract line 106 from line 107. This is the amount of your deficit. Enter that amount here.) **109. (\$** _____ **)**

SECTION III. ASSETS AND LIABILITIES

A. ASSETS (This is where you list what you OWN.)

INSTRUCTIONS:

STEP 1: In column A, list a description of each separate item owned by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the box in Column A next to any item that you are requesting the judge award to you.

STEP 3: In column B, write what you believe to be the current fair market value of all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is "nonmarital," meaning it belongs to only one of you and should not be divided. You should indicate to whom you believe the item belongs. (Typically, you will only use Column C if property was owned by one spouse before the marriage. See the "General Information for Self-Represented Litigants" found at the beginning of these forms and section 61.075(1), Florida Statutes, for definitions of "marital".

A ASSETS: DESCRIPTION OF ITEM(S) DO NOT LIST ACCOUNT NUMBERS √ the box next to any asset(s) which you are requesting the judge award to you	B Current Fair Market Value	C Nonmarital (√ correct column)	
		husband	wife
<input type="checkbox"/> Cash (on hand)	\$		
<input type="checkbox"/> Cash (in banks or credit unions)			
<input type="checkbox"/>			
<input type="checkbox"/> Stocks/Bonds			
<input type="checkbox"/>			

A ASSETS: DESCRIPTION OF ITEM(S) DO NOT LIST ACCOUNT NUMBERS <input type="checkbox"/> the box next to any asset(s) which you are requesting the judge award to you	B Current Fair Market Value	C Nonmarital <input type="checkbox"/> correct column)	
		husband	wife
<input type="checkbox"/>			
<input type="checkbox"/> Notes (money owed to you in writing)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Money owed to you (not evidenced by a note)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Real estate: (Home)			
<input type="checkbox"/> (Other)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Business interests			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Automobiles			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Boats			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Other vehicles			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Retirement plans (Profit Sharing, Pension, IRA, 401(k)s, etc.)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Furniture & furnishings in home			
<input type="checkbox"/>			
<input type="checkbox"/> Furniture and Furnishings elsewhere			

A ASSETS: DESCRIPTION OF ITEM(S) DO NOT LIST ACCOUNT NUMBERS <input type="checkbox"/> the box next to any asset(s) which you are requesting the judge award to you	B Current Fair Market Value	C Nonmarital <input type="checkbox"/> correct column)	
		husband	wife
<input type="checkbox"/>			
<input type="checkbox"/> Collectibles			
<input type="checkbox"/>			
<input type="checkbox"/> Jewelry			
<input type="checkbox"/>			
<input type="checkbox"/> Life insurance (cash surrender value)			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Sporting and entertainment (T.V., stereo, etc.) equipment			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Other assets			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
Total Assets (add column B)	\$ _____		

B. LIABILITIES/DEBTS (This is where you list what you OWE.)

INSTRUCTIONS:

STEP 1: In column A, list a description of each separate debt owed by you (and/or your spouse, if this is a petition for dissolution of marriage). Blank spaces are provided if you need to list more than one of an item.

STEP 2: If this is a petition for dissolution of marriage, check the box in Column A next to any debt(s) for which you believe you should be responsible.

STEP 3: In column B, write what you believe to be the current amount owed for all items listed.

STEP 4: Use column C only if this is a petition for dissolution of marriage and you believe an item is “nonmarital,” meaning the debt belongs to only one of you and should not be divided. You should indicate to whom you believe the debt belongs. (Typically, you will only use Column C if the debt was owed by one spouse before the marriage. See the “General Information for Self-Represented Litigants” found at the beginning of these forms and section 61.075(1), Florida Statutes, for definitions of “marital” and “nonmarital” assets and liabilities.)



A LIABILITIES: DESCRIPTION OF ITEM(S) DO NOT LIST ACCOUNT NUMBERS <input type="checkbox"/> the box next to any debt(s) which you believe you should be responsible	B Current Amount Owed	C Nonmarital (<input checked="" type="checkbox"/> correct column)	
		husband	wife
<input type="checkbox"/> Mortgages on real estate: First mortgage on home	\$		
<input type="checkbox"/> Second mortgage on home			
<input type="checkbox"/> Other mortgages			
<input type="checkbox"/>			
<input type="checkbox"/> Charge/credit card accounts			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Auto loan			
<input type="checkbox"/> Auto loan			
<input type="checkbox"/> Bank/Credit Union loans			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/> Money you owe (not evidenced by a note)			
<input type="checkbox"/>			
<input type="checkbox"/> Judgments			
<input type="checkbox"/>			
<input type="checkbox"/> Other			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
Total Debts (add column B)	\$ _____		

C. NET WORTH (excluding contingent assets and liabilities)

Total Assets (enter total of Column B in Asset Table; Section A) \$ _____

Total Liabilities (enter total of Column B in Liabilities Table; Section B) \$ _____

TOTAL NET WORTH (Total Assets minus Total Liabilities)
(excluding contingent assets and liabilities) \$ _____



D. CONTINGENT ASSETS AND LIABILITIES

INSTRUCTIONS:

If you have any **POSSIBLE assets** (income potential, accrued vacation or sick leave, bonus, inheritance, etc.) or **POSSIBLE liabilities** (possible lawsuits, future unpaid taxes, contingent tax liabilities, debts assumed by another), you must list them here.

A Contingent Assets √ the box next to any contingent asset(s) which you are requesting the judge award to you	B Possible Value	C Nonmarital (√ correct column)	
		husband	wife
<input type="checkbox"/>	\$		
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
Total Contingent Assets	\$ _____		

A Contingent Liabilities √ the box next to any contingent debt(s) which you believe you should be responsible	B Possible Amount Owed	C Nonmarital (√ correct column)	
		husband	wife
<input type="checkbox"/>	\$		
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
Total Contingent Assets	\$ _____		

E. CHILD SUPPORT GUIDELINES WORKSHEET. Florida Family Law Rules of Procedure Form 12.902(e), Child Support Guidelines Worksheet, MUST be filed with the court at or prior to a hearing to establish or modify child support. This requirement cannot be waived by the parties.

[√one only]

___ **A Child Support Guidelines Worksheet IS or WILL BE filed in this case.** This case involves the establishment or modification of child support.

___ **A Child Support Guidelines Worksheet IS NOT being filed in this case.** The establishment or modification of child support is not an issue in this case.

I certify that a copy of this document was [one only] (e-mailed (mailed (faxed (hand delivered to the person(s) listed below on {date} _____.

Other party or his/her attorney:

Name: _____ E-mail Address(es) _____

Address: _____

City, State, Zip: _____

Fax Number: _____

I understand that I am swearing or affirming under oath to the truthfulness of the claims made in this affidavit and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

Dated: _____

Signature of Party
Printed Name: _____
Address: <<Option 2>> _____
City, State, Zip: <<Option 2>> _____
Telephone Number: _____
Fax Number: _____

STATE OF _____
COUNTY OF _____

Sworn to or affirmed and signed before me on _____ by _____.

NOTARY PUBLIC or DEPUTY CLERK

[Print, type, or stamp commissioned name of notary or deputy clerk.]

___ Personally known
___ Produced identification
Type of identification produced _____

IF A NONLAWYER HELPED YOU FILL OUT THIS FORM, HE/SHE MUST FILL IN THE BLANKS BELOW: [fill in **all** blanks]

This form was prepared for the: {choose only **one**} () Petitioner () Respondent

This form was completed with the assistance of:

{name of individual} _____,
{name of business} _____,
{address} _____,
{city} _____, {state} _____, {telephone number} _____



OPTION 1 (automatically default to A. B is used if we need to change the styling)

A.

State of Florida Department of Revenue
Child Support Program and
<<CP NAME>>
Petitioners,

and

<<NCP NAME>>
Respondent.

B.

<<FreeFormTextStyling>>

NOTE: This form may be sent to both parties at the same time.

OPTION 2

A. If recipient of form has active “Requests Non-Disclosure” relationship with other parent on case or activity, print Confidential Information in these fields.

B. If recipient of form does not have active “Requests Non-Disclosure” relationship with other parent on case or activity, leave field blank.



Child Support Program

<<Option 1>> Notice of Proceeding to Establish
Administrative Support Order

<<Option 35>>



<<Date>>

Child Support Case Number(s): <<CaseNumber>>

- 1. We have started a proceeding to establish an administrative support order that may require you, <<NCPName>>, to pay child support and/or provide health insurance and noncovered medical expenses for your child(ren) named below. The name and date of birth of the child(ren) is:

<<Child1Name>>
<<Child2Name>>

<<Child1DOB>>
<<Child2DOB>>

<<Option 10>>

Our records show there is no support order for the child(ren). We have started this proceeding because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing support. You have a legal duty to contribute to the support of the child(ren) named above because you are the <<Option 11>>. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>
<<Option 55>>

Based on public assistance records or a statement by the other parent or caregiver, you also may owe past child support.

- 2. You are required by law to fill out and sign the enclosed Financial Affidavit and Parent Information Form. You must return the filled-out forms to the address below no later than 20 days after you receive this notice.

XXXX
XXXX
XXXX
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XXXX

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

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If you have already given support for the child(ren), send us written proof of this support with your Parent Information Form. If the information on this form changes you must let us know the changes in writing. <<InsertWebText:2>>.

The other parent/caregiver has already completed these forms.

- 3. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parent’s income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, this amount will be computed using the child support guidelines found in section 61.30, Florida Statutes, and placed in a Proposed Administrative Order (Proposed Order). Sometimes the support amount may be changed to an amount more or less than the amount shown by the guidelines. The deviation factors are found in section 61.30 (11)(a) & (b), Florida Statutes, which is available online at www.leg.state.fl.us. If you believe any of the reasons on the list apply to you then give us detailed information about that reason along with your Financial Affidavit.

If we know what your actual monthly income is, we will use that amount. We may ask for copies of your credit report, employment records, state wage data, or information from other sources to compute or verify your monthly income. If you do not tell us your income, we will use this other information to calculate a monthly income.

We will mail you the Proposed Order to the address on page one of this notice unless you provide a new address in writing. We will include the worksheet(s) used to compute the support amount and any financial affidavits we receive or prepare. We will send the same documents to the other parent/caregiver.

- 4. You may file a request for a hearing in writing within 20 days after the date of mailing or other service of the Proposed Order or you will be deemed to have waived the right to request a hearing. Directions about how to request a hearing are included in the Proposed Order.
- 5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
- 6. You must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal.
- 7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you are served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve a copy on us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>

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Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, award alimony, make name changes or modify or enforce a parenting time plan. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

- 8. If you want us to proceed in circuit court to address your support obligation, we must receive a written request by mail within 20 days after you receive this notice at:

Florida Department of Revenue
Child Support Program
<<Local Office Address>>

If we receive your request within that time we will file an action in circuit court to determine your support obligations, if any, after the other parent or caregiver provides a financial affidavit and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action. If the waiver of service is not returned, this proceeding will continue. Our petition will only address child support. It will not address custody or visitation.

- 9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.

10. This proceeding is authorized by section 409.2563, Florida Statutes.

- 11. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

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

- Enclosures:
Financial Affidavit
Parent Information Form
<<Option 49>>

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Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice or order. If you do not understand English, ask someone you know to help translate the notice or order for you. If you have questions, call <<CountyPhoneNumber>> for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al <<CountyPhoneNumber>>.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele <<CountyPhoneNumber>> pou asistans.

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Child Support Program

Parent Information Form
Administrative Support Proceeding

<<Date>>

Child Support Case Number(s): <<CSECaseNum>>

Activity Number: <<ActivityNum>>

_____ Your full name	_____ Social security number	_____ Other names known by
_____ Date of birth	_____ Driver license number	_____ State issued
_____ Other parent's full name	_____ Social security number	_____ Other names known by

YOUR CURRENT ADDRESS AND EMPLOYMENT INFORMATION

_____ Your home address	_____ City	_____ State	_____ Zip
_____ Your home phone	_____ Mailing address (if different from above)	_____ City	_____ State Zip
_____ Your cell phone	_____ Email address		
_____ Your current employer		_____ Occupation	
_____ Employer's address	_____ City	_____ State	_____ Zip Phone

CHILD(REN)'S PARENTS LIVING TOGETHER

This information is used to determine the date the child support obligation should begin.

When did the parents last live together? _____
(month/year)

In what city and state? _____

Did the child(ren) live with anyone else, not counting visits, during the last two years?

YES NO Who? _____ When? _____

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SUPPORT PAID FOR THE CHILDREN

Has any financial support been paid, either by cash payments or by paying for child care, doctor bills, food or clothing for the benefit of the child(ren)? Yes No _____
If yes, list:

<u>Type of support</u>	<u>Paid by</u>	<u>Paid to</u>	<u>Dates</u>	<u>Amounts</u>

Please send proof (copies of checks, money orders, receipts, etc.) of the above payments with this information form.

TIME-SHARING ARRANGEMENT/PARENTING PLAN

Do you and the other parent currently have a time-sharing arrangement/parenting plan for the child(ren)?

Yes No

If yes, please describe the arrangement/plan, including the number of days each month that the child stays overnight in your home. If the arrangement/plan is in writing or court-ordered, please attach a copy to this form.

<<Option 1>>

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OPTION 1

(Insert the information below if form is sent to caregiver relative)

HEALTH CARE COVERAGE

Are you currently providing health insurance, for the child(ren)? Yes No

Insurance company _____ Address _____ Policy number _____

Names of child(ren) covered _____
Cost for that child _____

When did the child(ren) come to live with you? _____
Month/Year

CHILD CARE EXPENSES

The amount you now pay is \$ _____ per _____ for _____ child(ren).
(month, week, etc.) (number)

Which child(ren) do you now pay child care expenses for?

DEVIATION

The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The deviation factors are found in section 61.30 (11) (a) & (b), Florida Statutes, which is available online at www.leg.state.fl.us.

As a caregiver you are not required to complete the Financial Affidavit referenced in the Notice of Proceeding to Establish Administrative Support Order. However, if you believe any of the circumstances listed in the Deviation Factors list apply to your case, state the reasons below and submit supporting documentation.

XXXX
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XXXX

If you are paying child care expenses for the child(ren), we need to know so that we can factor them into the other parent's support obligation. Please document the expenses below. Use additional sheets if necessary.



STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

- 1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.
2. DOR is providing Title IV-D child support services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.
3. The child(ren)'s mother is <<Mother's Full Name>>.
4. The child(ren) was not born or conceived while the mother was married, and the child(ren)'s paternity has not previously been established.
5. <<Option 8>>
6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

Child(ren) Name Date of Birth
<<ChildFullName>> <<ChildDOB>>

XXXX
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CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective xx/xx
Draft 03-26-2019

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MAIL USE ONLY

7. The Respondent did not file a timely request for an administrative hearing in response to DOR's Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

<<Option 53>>

<< Free form text1 – If populated starts with paragraph number 8>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 409.2563, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

Child(ren)'s Name	Date of Birth
<<Child1FullName>>	<<ChildDOB>>
<<Child2FullName>>	<<ChildDOB>>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver's license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

<<Option 54>>

<<Option 43>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

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MAIL USE
ONLY

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 43 (Include if user selects)

A. Additional Provisions: <<Free Form Text>>

Option 53

A. [Insert when neither a signed Title IV-D Standard Parenting Time Plan nor a signed parenting time plan is enclosed with the Final Order.]

8. A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

XXXX 8. A written parenting time plan agreed to and signed by both parents has been provided to the
XXXX Department as part of this proceeding.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D services on behalf of <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

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CS-OA40
Rule 12E-1.036
Florida Administrative Code
Effective xx/xx
Draft 03-26-2019



<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

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- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>



Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>
- B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

<<Option 57>>

Copy furnished this date to:

<<County Name>> County Clerk of the Circuit Court

<<Option 33>>

<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date - 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

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3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

- 4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
- 5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
- 6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

<<Option 57>>

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

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OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A.** Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B.** Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C.** Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D.** Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E.** Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F.** Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G.** Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H.** Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

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OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support)

Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

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- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A.** more
- B.** less

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OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

XXXX The total past (retroactive) child support amount in Paragraph B is based on the factors listed in
XXXX the enclosed child support guideline worksheet(s).

XXXX The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This
XXXX is the period(s) of time when the Respondent did not live together with the child(ren), during the
XXXX 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with
XXXX the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues
XXXX between now and the date the first payment is due will be added to the total retroactive support
XXXX amount in the Final Order.

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The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<OPTION 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

OPTION 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)

, 409.256

OPTION 22 (When proceeding determines paternity)

and biological

OPTION 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

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B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

OPTION 33 (Use B if Respondent has an attorney)

A. <<NCP Name>>

B. <<NCP Attorney Name>>

<<NCP Attorney Address>>

OPTION 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

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OPTION 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

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<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

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CS-OX40
Rule 12E-1.036
Florida Administrative Code
Effective xx/xx
Draft 03-26-2019

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<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$ <<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child

<<Option 17>>

<<Option 18>>

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- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCPName>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCPName>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<< Current Support>> per month in current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total past-due support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

<<Option 57>>

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<CurrSupAmt>> per month for current child support, plus
 - (b) \$<< Monthly Retro Support Payment >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<< Net Retro Support Owed >> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

<<Option 57>>

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

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OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 (Jurisdiction/Long Arm for parent who owes support/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

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OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

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OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

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OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<OPTION 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

- 1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
- 2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

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OPTION 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)

, 409.256

OPTION 22 (When proceeding determines paternity) and biological

OPTION 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

OPTION 25 (INCLUDE IF USER SELECTS)

Additional Provisions: (Center as Header)
<<Free Form Text>>

OPTION 33 (USE B IF RESPONDENT HAS AN ATTORNEY)

- A. <<NCPName>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

OPTION 39:

The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>’s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>

- A. Neither parent is ordered to provide health insurance for the minor child(ren).
- B. The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

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OPTION 41

Current support for <<oldest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

OPTION 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

OPTION 51

[Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

OPTION 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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OPTION 57

[Inserted once final order has been approved and is regenerated for the Rendering and Indexing form bundles]

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on the above date by filing it with the agency clerk of the Florida Department of Revenue and serving it on the respondent.

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Child Support Program

Paternity Declaration

<<CPName>>
<<CPAddress>>

<<Date>>
Case Number: <<CaseNumber>>

You are receiving this form because paternity has not been established for your child or needs to be resolved. You must complete and return the enclosed form for your child.

WHAT YOU NEED TO DO

IMPORTANT: Please make sure all the information you provide is true and correct. If you provide false information you could be found guilty of perjury.

- 1. Complete the enclosed form(s) according to the instructions below.
2. Your name and your child's name and information are printed on the form. Please check the spelling of your first, middle and last name and your child's information to make sure it is correct.
3. Paragraph 2 on the form: Write the full name of any man with whom you had sexual intercourse at or about the time your pregnancy began and the state and county where the pregnancy began.
4. Paragraph 3 and 4: Check all that apply for these two paragraphs.
5. On the Additional Alleged Fathers (CS-ES119) form: Write the name, birth date and current address of any person named under number 2.
6. On line 5: Sign the form and return it to the Child Support Program at:

Florida Department of Revenue
Child Support Program
P.O. Box 5320
Tallahassee, FL 32314-5320

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If you have questions or need help:

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



MAIL USE ONLY



Child Support Program

Paternity Declaration

<<Date>>

Case Number: <<Service Request or CaseNumber>>

Child Number: <<Child BP Num>>

I, <<CPFFirstNameMiddleInitialLastName>>, make the following declaration:

- 1. I am the biological mother of <<ChildName>>, who was born on <<ChildDOB>>.
2. I had sexual intercourse with the following man or men at or about the time the pregnancy began, and I believe the biological father of this child is the man, or one of the men, named below.

Table with 2 columns: Full Name, State/County Where Pregnancy Began

3. (Check all that apply):

- Checkboxes for: I was married at or about the time the pregnancy began; I was married when the child was born; I was married to... Date and Place of Marriage... Date and Place of Divorce (If applicable)... The child's birth certificate states that I was married when the child was born.

4. There is no one named on the birth certificate.

The person named as the father or other parent on the birth certificate is

The name is on the birth certificate because:

- Checkboxes for: We were married when the child was born; We were married after the child was born and his name was added; We were not married at the time of birth. He signed the birth certificate in the hospital; We were not married at the time of birth. He signed a paternity acknowledgment later; There is a court order that says he is the father:

Date of Order: County: State: Case #:

5. I understand that a copy of this Paternity Declaration will be given to the person(s) named in paragraph 2 above.

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

Signed

Dated

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MAIL USE ONLY