

# Florida Corporate Income/Franchise and Emergency Excise Tax Return

F-1120  
R. 01/08

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/08



Name  
Address  
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

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

FEIN

For calendar year 2007 or tax year  
beginning \_\_\_\_\_, 2007  
ending \_\_\_\_\_  
Year end date \_\_\_\_\_

Check here if any changes have been made to name or address

DOR use only   /   /

## Computation of Florida Net Income and Emergency Excise Tax

		US Dollars								Cents	
1. Federal taxable income (see instructions). <b>Attach pages 1-4 of federal return</b> .....	Check here if negative <input type="checkbox"/>	1.	<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"/>
2. State income taxes deducted in computing federal taxable income (attach schedule) .....	Check here if negative <input type="checkbox"/>	2.	<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"/>
3. Additions to federal taxable income (from Schedule I) .....	Check here if negative <input type="checkbox"/>	3.	<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"/>
4. Total of Lines 1, 2, and 3. ....	Check here if negative <input type="checkbox"/>	4.	<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"/>
5. Subtractions from federal taxable income (from Schedule II) .....	Check here if negative <input type="checkbox"/>	5.	<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"/>
6. Adjusted federal income (Line 4 minus Line 5) .....	Check here if negative <input type="checkbox"/>	6.	<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"/>
7. Florida portion of adjusted federal income (see instructions) .....	Check here if negative <input type="checkbox"/>	7.	<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"/>
8. Nonbusiness income allocated to Florida (from Schedule R) .....	Check here if negative <input type="checkbox"/>	8.	<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"/>
9. <b>Florida exemption</b> .....		9.	<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"/>
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		10.	<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"/>
11. Tax due: 5.5% of Line 10 or amount from Schedule VI, whichever is greater (see instructions for Schedule VI) .....		11.	<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"/>
12. Credits against the tax (from Schedule V) .....		12.	<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"/>
13. Emergency excise tax due (from Schedule A) .....		13.	<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"/>
14. Total corporate income/franchise and emergency excise tax due (see instructions). ....		14.	<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"/>

## Payment Coupon for Florida Corporate Income Tax Return

**Do not detach coupon.**

F-1120  
R. 01/08

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING

**Return is due 1st day of the 4th month after close of the taxable year.**

Check here if you transmitted funds electronically

Enter name and address, if not pre-addressed:

Name  
Address  
City/St/ZIP

	US DOLLARS								CENTS	
Total amount due from Line 18	<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 credit from Line 19	<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 refund from Line 20	<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"/>
FEIN Enter FEIN if not pre-addressed	<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"/>

# F-1120



15. a) Penalty: F-2220 _____ b) Other _____ c) Interest: F-2220 _____ d) Other _____	Line 15 Total ▶	15. <input type="text"/>
16. Total of Lines 14 and 15 .....		16. <input type="text"/>
17. Payment credits: Estimated tax payments 17a \$ <input type="text"/> Tentative tax payment 17b \$ <input type="text"/>		17. <input type="text"/>
18. Subtract Line 17 from Line 16. Enter amount due here and on payment coupon. If there is an overpayment, enter on Line 19 and/or Line 20.....		18. <input type="text"/>
19. Credit: Enter amount of overpayment <b>credited</b> to next year's estimated tax here and on payment coupon .....		19. <input type="text"/>
20. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon ....		20. <input type="text"/>

This return is considered incomplete unless a copy of the federal return is attached.  
A return that is not signed, or improperly signed and verified, will be subject to a penalty. The statute of limitations period will not start until the return is properly signed and verified. This return must be completed in its entirety.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here ▶	Signature of officer (must be an original signature)		Date	Title
	Preparer's signature		Date	Preparer check if self-employed <input type="checkbox"/>
Paid preparers only	Firm's name (or yours if self-employed) and address			Preparer's PTIN
				FEIN
			ZIP	

**All Taxpayers Are Required to Answer Questions A Through M Below as Appropriate — See Instructions**

A. State of incorporation: _____	H-2. Part of a federal consolidated return? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, provide: FEIN from federal consolidated return: _____ Name of corporation: _____
B. Florida Secretary of State document number: _____	H-3. The federal common parent has sales, property or payroll in Florida? YES <input type="checkbox"/> NO <input type="checkbox"/>
C. Florida consolidated return? YES <input type="checkbox"/> NO <input type="checkbox"/>	I. Location of corporate books: _____
D. <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (final federal return filed)	J. Taxpayer is a member of a Florida partnership or joint venture? YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Taxpayer election s. 220.03(5), F.S. <input type="checkbox"/> General Rule <input type="checkbox"/> Election A <input type="checkbox"/> Election B	K. Enter date of latest IRS audit _____ List years examined _____
F. Principal Business Activity Code (as pertains to Florida) <input type="text"/>	L. Contact person and telephone for questions concerning this return: _____ _____ (_____) _____
G. A Florida extension of time was timely filed? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, attach copy of Florida Form F-7004 or enter confirmation # _____	M. Type of federal return filed <input type="checkbox"/> 1120 <input type="checkbox"/> 1120A <input type="checkbox"/> 1120S or _____
H-1. Corporation is a member of a controlled group? YES <input type="checkbox"/> NO <input type="checkbox"/> If yes, attach list.	

**Where to Send Payments and Returns**

Make check payable to and send with return to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 20), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

**Remember:**

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEI Number on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Form F-7004 (extension of time) if applicable.**



NAME

FEIN

TAXABLE YEAR ENDING

**Schedule A — Computation of Emergency Excise Tax (for assets placed in service 1/1/81 to 12/31/86)**

1. Total depreciation expense deducted on federal Form 1120	1.
2. Florida portion of adjusted federal income from F-1120, Page 1, Line 7 or Schedule VI, Line 7 (see instructions)	2.
3. Loss carry forward (Enter the loss as a positive number)	3.
4. Subtract Line 3 from Line 2 and enter here <b>Note:</b> If a loss carry forward shown on Line 3 exceeds a loss on Line 2, enter positive difference of the loss amounts shown	4.
5. Depreciation deducted pursuant to I.R.C. s. 168 for assets placed in service 1/1/81 to 12/31/86	5.
6. Straight-line depreciation deducted pursuant to I.R.C. s. 168(b)(3) and 60% of amounts of depreciation previously taxed on Schedule VI (for assets placed in service 1/1/81 to 12/31/86)	6.
7. All depreciation deducted pursuant to I.R.C. s. 168 directly related to any amount shown as nonbusiness income	7.
8. Subtract the sum of Line 6 and 7 from the amount on Line 5 and enter result here	8.
9. Multiply Line 8 by .40 (40%) and enter here	9.
10. Florida apportionment fraction shown in Schedule IIIA or IIID of F-1120 (Taxpayers that are 100% in Florida enter 1.0)	10.
11. Multiply Line 9 by Line 10 and enter here	11.
12. Determine the amount of depreciation deducted pursuant to I.R.C. s. 168 [except pursuant to s. 168(b)(3)] used in computing nonbusiness income allocated to Florida, multiply the amount by .40 (40%), and enter here	12.
13. Add Lines 11 and 12 and enter here	13.
14. <b>Loss</b> shown on Line 4. <b>Note:</b> If Line 4 does <b>not</b> show a loss, enter 0	14.
15. The portion of the exemption provided in s. 220.14, Florida Statutes, not used for Chapter 220 purposes, if any. If none, enter 0	15.
16. Subtract the sum of Lines 14 and 15 from the amount on Line 13 and enter result here	16.
17. Multiply Line 16 by 2.5 ( <b>not 2.5 %</b> ) and enter here. <b>Note:</b> If Line 16 shows a loss, enter 0	17.
18. Total tax due (2.2% of Line 17)	18.
19. (a) Emergency excise tax credit: (b) Emergency excise tax credit carryover: (attach schedule) Total ►	19.
20. Balance of tax due (enter on Page 1, Line 13)	20.

**Schedule I — Additions and/or Adjustments to Federal Taxable Income**

	Column (a) For page 1	Column (b) For Schedule VI, AMT
1. Interest excluded from federal taxable income (see instructions)	1.	1.
2. Undistributed net long-term capital gains (see instructions)	2.	2.
3. Net operating loss, net capital loss, and excess charitable and employee benefit plan contribution carryovers deducted in computing federal taxable income (attach schedule)	3.	3.
4. Enterprise zone jobs credit (Form F-1156Z)	4.	4.
5. Ad valorem taxes allowable as enterprise zone property tax credit (Form F-1158Z)	5.	5.
6. Guaranty association assessment(s) credit	6.	6.
7. Rural and/or urban high crime area job tax credits	7.	7.
8. State housing tax credit	8.	8.
9. Credit for contributions to nonprofit scholarship funding organizations	9.	9.
10. Renewable energy tax credits	10.	10.
11. Other additions (attach statement)	11.	11.
12. Total Lines 1 through 11 in Columns (a) and (b.) Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 3 (of the F-1120 return). Column (b) total is also entered on Schedule VI, Line 3.	12.	12.



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TAXABLE YEAR ENDING

<b>Schedule II — Subtractions from Federal Taxable Income</b>		Column (a) For page 1	Column (b) For Schedule VI, AMT
1. Gross foreign source income less attributable expenses (a) Enter s. 78, I.R.C. income \$ _____ (b) plus s. 862, I.R.C. dividends \$ _____ (c) less direct and indirect expenses \$ _____ Total ►		1.	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, I.R.C. subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ►		2.	2.
<b>Note:</b> Taxpayers doing business both within and without Florida enter zero on Lines 3, 4, and 5 and complete Line 4 of Schedule IV.			
3. Florida net operating loss carryover deduction (see instructions)		3.	3.
4. Florida net capital loss carryover deduction (see instructions)		4.	4.
5. Florida excess charitable and/or employee benefit plan contribution carryover (see instructions)		5.	5.
6. Nonbusiness income (from Schedule R, Line 3)		6.	6.
7. Eligible net income of an international banking facility (see instructions)		7.	7.
8. Other subtractions (attach statement)		8.	8.
9. Total Lines 1 through 8 in Columns (a) and (b). Enter totals for each column on Line 9. Column (a) total is also entered on Page 1, Line 5 (of the F-1120 return). Column (b) total is also entered on Schedule VI, Line 5.		9.	9.

**Schedule III — Apportionment of Adjusted Federal Income**

**III-A For use by taxpayers doing business both within and without Florida, except those providing insurance or transportation services.**

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 10 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction [Sum of Lines 1, 2, and 3, Column (e)]. Enter here and on Schedule IV, Line 2.					

**III-B For use in computing average value of property (use original cost).**

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	a. Beginning of year	b. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				
6. Average value of property [add Line 5, Columns (a) and (b) and divide by 2 (for within Florida and total everywhere)].....	_____		_____	
7. Rented property (8 times net annual rent) .....	_____		_____	
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b)...	_____		_____	
	Average Florida		Average Everywhere	

**III-C Sales Factor**

	TOTAL WITHIN FLORIDA (Omit cents)	TOTAL EVERYWHERE (Omit cents)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES [Enter on Schedule III-A, Line 3, Columns (a) and (b)]		

**III-D Special Apportionment Fractions (see instructions)**

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction [(a) ÷ (b)] Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			
2. Transportation services			



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TAXABLE YEAR ENDING

**Schedule IV — Computation of Florida Portion of Adjusted Federal Income**

	Column (a) ADJUSTED FEDERAL INCOME	Column (b) ADJUSTED AMT INCOME
1. Apportionable adjusted federal income from Page 1, Line 6 [or Line 6, Schedule VI for AMT in Col. (b)]	1.	1.
2. Florida apportionment fraction [Schedule III-A, Line 4 or Schedule III-D, Column (c)]	2.	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	3.
4. Net operating loss and/or other carryover apportioned to Florida (attach statement; see instructions)	4.	4.
5. Adjusted federal income apportioned to Florida (Line 3 less Line 4; see instructions)	5.	5.

**Schedule V — Credits Against the Corporate Income/Franchise Tax**

1. Florida health maintenance organization credit (attach assessment notice)	1.
2. Capital investment tax credit (attach certification letter)	2.
3. Enterprise zone jobs credit (from Form F-1156Z attached)	3.
4. Community contribution tax credit (attach certification letter)	4.
5. Enterprise zone property tax credit (from Form F-1158Z attached)	5.
6. Rural job tax credit (attach certification letter)	6.
7. Urban high crime area job tax credit (attach certification letter)	7.
8. Emergency excise tax (EET) credit (see instructions and attach schedule)	8.
9. Hazardous waste facility tax credit	9.
10. Florida alternative minimum tax (AMT) credit	10.
11. Contaminated site rehabilitation tax credit (attach tax credit certificate)	11.
12. Child care tax credits (attach certification letter)	12.
13. State housing tax credit (attach certification letter)	13.
14. Credit for contributions to nonprofit scholarship funding organizations (attach certificate)	14.
15. Florida renewable energy technologies investment tax credit	15.
16. Florida renewable energy production tax credit	16.
17. Other credits (attach schedule)	17.
18. Total credits against the tax (sum of Lines 1 through 17 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	18.

**Schedule VI — Computation of Florida Alternative Minimum Tax (AMT)**

1. Federal alternative minimum taxable income after exemption (attach federal Form 4626)	1.
2. State income taxes deducted in computing federal taxable income (attach schedule)	2.
3. Additions to federal taxable income [from Schedule I, Column (b)]	3.
4. Total of Lines 1 through 3	4.
5. Subtractions from federal taxable income [from Schedule II, Column (b)]	5.
6. Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.
7. Florida portion of adjusted federal income (see instructions)	7.
8. Nonbusiness income allocated to Florida (see instructions)	8.
9. Florida exemption	9.
10. Florida net income (Line 7 plus Line 8 minus Line 9)	10.
11. Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11	11.



NAME

FEIN

TAXABLE YEAR ENDING

**Schedule R — Nonbusiness Income**

**Line 1. Nonbusiness income (loss) allocated to Florida**

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida .....	1. _____
(Enter here and on Page 1, Line 8 or Schedule VI, Line 8 for AMT)	

**Line 2. Nonbusiness income (loss) allocated elsewhere**

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere .....		2. _____

**Line 3. Total nonbusiness income**

Grand total. Total of Lines 1 and 2 ..... 3. \_\_\_\_\_  
 (Enter here and on Schedule II, Line 6)

**Estimated Tax Worksheet  
For Taxable Years Beginning On or After January 1, 2008**

1. Florida income expected in taxable year .....	1.	\$ _____
2. Florida exemption \$5,000 (Members of a controlled group, see instructions on Page 15 of F-1120N) .....	2.	\$ _____
3. Estimated Florida net income (Line 1 less Line 2) .....	3.	\$ _____
4. Total Estimated Florida tax (5.5% of Line 3)* .....		\$ _____
Less: Credits against the tax .....	4.	\$ _____
* Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.		
5. Estimated emergency excise tax .....	5.	\$ _____
6. Total corporate and emergency excise tax (Line 4 plus Line 5) .....	6.	\$ _____
If Line 6 is more than \$2,500, file installment as computed on Line 7; if \$2,500 or less, no declaration (Form F-1120ES) is required.		
7. Computation of installments:		
Payment due dates and		
payment amounts:		
1 <sup>st</sup> day of 5 <sup>th</sup> month - Enter 0.25 of Line 6 .....	7a.	_____
1 <sup>st</sup> day of 7 <sup>th</sup> month - Enter 0.25 of Line 6 .....	7b.	_____
1 <sup>st</sup> day of 10 <sup>th</sup> month - Enter 0.25 of Line 6 .....	7c.	_____
1 <sup>st</sup> day after close of fiscal year - Enter 0.25 of Line 6 .....	7d.	_____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Form F-1120ES).

1. Amended estimated tax .....	1.	\$ _____
2. Less:		
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .....	2a.	\$ _____
(b) Payments made on estimated tax declaration (F-1120ES) .....	2b.	\$ _____
(c) Total of Lines 2(a) and 2(b) .....	2c.	\$ _____
3. Unpaid balance (Line 1 less Line 2(c)) .....	3.	\$ _____
4. Amount to be paid (Line 3 divided by number of remaining installments) .....	4.	\$ _____

# Change of Address or Business Name

Complete this form, sign it, and mail it to the Department if:

- The address below is not correct.
- The business location changes.
- The corporation name changes.

Mail to:  
 Florida Department of Revenue  
 5050 W Tennessee St  
 Tallahassee FL 32399-0100

**CHANGE IN New Location Address**

FEIN of entity   -

Business location \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Business telephone (\_\_\_\_) \_\_\_\_\_ County \_\_\_\_\_

In care of \_\_\_\_\_

**New Mailing Address**

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Owner's telephone (\_\_\_\_) \_\_\_\_\_ County \_\_\_\_\_

**New Business Name New Corporation Name**

DBA \_\_\_\_\_

\_\_\_\_\_

Signature of Officer (Required) \_\_\_\_\_

Date \_\_\_\_\_

# F-1120

9100 0 20079999 0002005999 1 3999999999 0000 2

## Florida Department of Revenue - Corporate Income Tax

### Florida Tentative Income / Franchise and Emergency Excise Tax Return and Application for Extension of Time to File Return

F-7004 R. 01/08

You must write within the boxes. (example)           If typing, type through the boxes. (example)

Write your numbers as shown and enter one number per box.

Name  
 Address  
 City/St/ZIP

# F-7004

FEIN

Taxable year end:

Corporation  Partnership

FILING STATUS (Mark "X" in one box only)

US DOLLARS           CENTS

Tentative tax due (See reverse side)

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_  
 Make checks payable and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Check here if you transmitted funds electronically

9100 0 20079999 0002005030 9 3999999999 0000 2

## Florida Department of Revenue — Corporate Income Tax

### Declaration/Installment of Florida Estimated Income/Franchise and Emergency Excise Tax for Taxable Year Beginning on or After January 1, 2008

F-1120ES R. 01/08

Installment # \_\_\_\_\_

You must write within the boxes. (example)           If typing, type through the boxes. (example)

Write your numbers as shown and enter one number per box.

Name  
 Address  
 City/St/ZIP

# F-1120ES

FEIN

Taxable year end

Estimated tax payment (See reverse side)

US DOLLARS           CENTS

Check here if you transmitted funds electronically

Make checks payable and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Office use only

9100 0 20089999 0002005033 3 3999999999 0000 2

## Closing or Sale of Business or Change of Legal Entity

- The legal entity changed on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ . **If you change your legal entity and are continuing to do business in Florida and the corporation is registered for Sales and Use Tax, you must complete a new Application to Collect and Report Tax in Florida (Form DR-1).**
- The business was closed permanently on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ . (The Department will remove your corporate income tax obligation as of this date.)
- Are you a corporation/partnership required to file sales and use tax returns?  Yes  No

The business was sold on \_\_\_\_ / \_\_\_\_ / \_\_\_\_ . The new owner information is:

Name of new owner: \_\_\_\_\_ Telephone number of new owner: ( \_\_\_\_\_ ) \_\_\_\_\_

Mailing address of new owner: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**FEIN**   -

**Sales and Use Tax Certificate Number**   -

► Signature of officer (**Required**) \_\_\_\_\_ Date \_\_\_\_\_ Telephone number ( \_\_\_\_\_ ) \_\_\_\_\_

### Information for Filing Form F-7004

**F-7004  
R. 01/08**

**When to file** — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file prior to the end of the tax year.

To file online go to [www.myflorida.com/dor/eservices](http://www.myflorida.com/dor/eservices)

**Penalties for failure to pay tax** — If a payment of tax is required with this application, failure to make such payment will void any extension of time and subject the taxpayer to penalties and interest for failure to file a timely return(s) and pay all taxes due. There is also a penalty for a late-filed return when no tax is due.

**Signature** — Form F-7004 must be signed by a person authorized by the taxpayer to do so, and who is either (a) an officer or partner of the taxpayer, (b) a person currently enrolled to practice before the IRS, or (c) an attorney or C.P.A. qualified to practice before the IRS under P.L. 89-332.

- A.** Has Form 7004 been filed with the IRS for the taxable year?  Yes  No
- If the answer is "No," complete Item B.

An extension for Florida tax purposes may be granted, even though no federal extension was granted, if good cause is shown. For more information, see IRS announcements 60-90 and 63-113.

- B.** If applicable, state in detail the reason the extension is needed:

\_\_\_\_\_

\_\_\_\_\_

- C.** Type of federal return filed: \_\_\_\_\_
- Contact person for questions \_\_\_\_\_
- Telephone number ( \_\_\_\_\_ ) \_\_\_\_\_

Six Month Extension of Time Request	Florida Income/Franchise Emergency Excise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due —100% of the tax tentatively determined due must be paid with this extension request	3.

Transfer the amount in Line 3 to **Tentative tax due** on reverse side.

### Information for Filing Form F-1120ES

**F-1120ES  
R. 01/08**

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220 and/or Chapter 221, Florida Statutes, must make a declaration of estimated tax for the taxable year if the amount of income tax liability and the amount of emergency excise tax liability for the year is expected to be more than \$2,500.
- 2. Due Date** — Generally, estimated tax must be paid on or before the 1st day of the 5th, 7th, and 10th month of the taxable year and the 1st day of the 1st month of the following taxable year; 25 percent of the estimated tax must be paid with each installment.
- 3. Amended Declaration** — To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the appropriate installment. An amendment may be filed during any interval between installment dates prescribed for the taxable year. Any increase in the estimated tax must be timely paid.
- 4. Interest and Penalties** — Failure to comply with the law with respect to the filing of a declaration or the payment of an estimated tax will result in the assessment of interest and penalties.

Contact person for questions \_\_\_\_\_

Phone number ( \_\_\_\_\_ ) \_\_\_\_\_

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Estimated Tax Payment	Combined Income/Franchise and Emergency Excise Tax
1. Amount of this installment	1.
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount in Line 3 to **Estimated tax payment** box on front.



**Declaration/Installment of Florida Estimated Income/Franchise and  
Emergency Excise Tax for Taxable Year Beginning on or After January 1, 2008**

Installment # \_\_\_\_\_

You must write within the boxes. (example) 

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

 If typing, type through the boxes. (example) 

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

  
Write your numbers as shown and enter one number per box.

Name  
Address  
City/St/ZIP

# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

**Estimated tax payment**  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

 CENTS 

--	--

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Check here if you transmitted funds electronically

Make checks payable and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9100 0 20089999 0002005033 3 3999999999 0000 2

**Declaration/Installment of Florida Estimated Income/Franchise and  
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Installment # \_\_\_\_\_

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

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Name  
Address  
City/St/ZIP

# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

**Estimated tax payment**  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

 CENTS 

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Name  
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# F-1120ES

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable year end 

M	M	D	D	Y	Y
---	---	---	---	---	---

**Estimated tax payment**  
(See reverse side)

US DOLLARS 

--	--	--	--	--	--	--	--	--	--

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## Information for Filing Form F-1120ES

F-1120ES  
R. 01/08

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Phone number (\_\_\_\_\_) \_\_\_\_\_

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F-1120ES  
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