

Florida Corporate Income/Franchise Tax Return

F-1120
R. 01/13

Rule 12C-1.051
Florida Administrative Code
Effective 01/13



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
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For calendar year 2012 or tax year
beginning _____, 2012
ending _____
Year end date _____

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

DOR use only / /

Federal Employer Identification Number (FEIN)

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Computation of Florida Net Income Tax

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

Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

F-1120
R. 01/13

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

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

YEAR ENDING

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

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 17	<input type="text"/>	<input type="text"/>
Total credit from Line 18	<input type="text"/>	<input type="text"/>
Total refund from Line 19	<input type="text"/>	<input type="text"/>
FEIN <small>Enter FEIN if not pre-addressed</small>	<input type="text"/>	<input type="text"/>

F-1120



NAME

FEIN

TAXABLE YEAR ENDING

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 deduction (attach schedule)	3.	3.
4.	Net capital loss carryover (attach schedule)	4.	4.
5.	Excess charitable contribution carryover (attach schedule)	5.	5.
6.	Employee benefit plan contribution carryover (attach schedule)	6.	6.
7.	Enterprise zone jobs credit (Florida Form F-1156Z)	7.	7.
8.	Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.	8.
9.	Guaranty association assessment(s) credit	9.	9.
10.	Rural and/or urban high crime area job tax credits	10.	10.
11.	State housing tax credit	11.	11.
12.	Credit for contributions to nonprofit scholarship funding organizations	12.	12.
13.	Renewable energy tax credits	13.	13.
14.	s.179, IRC expense above \$128,000	14.	14.
15.	s.168(k), IRC special bonus depreciation	15.	15.
16.	New markets tax credit	16.	16.
17.	Entertainment industry tax credit	17.	17.
18.	Research and Development tax credit	18.	18.
19.	Energy Economic Zone tax credit	19.	19.
20.	Other additions (attach statement)	20.	20.
21.	Total Lines 1 through 20 in Columns (a) and (b). Enter totals for each column on Line 21. Column (a) total is also entered on Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 3.	21.	21.

Schedule II — Subtractions from Federal Taxable Income		Column (a) For page 1	Column (b) For Schedule VI, AMT
1.	Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ _____ (b) plus s. 862, IRC dividends \$ _____ (c) less direct and indirect expenses \$ _____ Total ▶	1.	1.
2.	Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ▶	2.	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete 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 contribution carryover (see instructions)	5.	5.
6.	Florida employee benefit plan contribution carryover (see instructions)	6.	6.
7.	Nonbusiness income (from Schedule R, Line 3)	7.	7.
8.	Eligible net income of an international banking facility (see instructions)	8.	8.
9.	s.179, IRC expense (see instructions)	9.	9.
10.	s. 168(k), IRC special bonus depreciation (see instructions)	10.	10.
11.	Other subtractions (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 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5	12.	12.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule III — Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside 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 9 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	c. Beginning of year	d. 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				
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) 6a. _____				
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere) 6b. _____				
7. Rented property (8 times net annual rent)				
a. Rented property in Florida 7a. _____				
b. Rented property Everywhere 7b. _____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).				
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8a. _____				
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere 8b. _____				

III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
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			

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 carryover apportioned to Florida (attach schedule; see instructions)	4.	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	9.



NAME

FEIN

TAXABLE YEAR ENDING

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 Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida 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.	New markets tax credit	17.
18.	Entertainment industry tax credit	18.
19.	Jobs for the unemployed tax credit	19.
20.	Research and Development tax credit	20.
21.	Energy Economic Zone tax credit	21.
22.	Other credits (attach schedule)	22.
23.	Total credits against the tax (sum of Lines 1 through 22 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	23.

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 7)

**Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2013**

1. Florida income expected in taxable year	1.	\$ _____
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form 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. Computation of installments:		
The payment for June 2013 is due on or before June 28, 2013.		
Payment due dates and	Last day of 4 th month - Enter 0.25 of Line 4	5a. _____
payment amounts:	Last day of 6 th month - Enter 0.25 of Line 4	5b. _____
	Last day of 9 th month - Enter 0.25 of Line 4	5c. _____
	Last day of fiscal year - Enter 0.25 of Line 4	5d. _____

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 (Florida 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 (Florida Form 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 of Revenue 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 DBA _____
New Corporation Name _____

F-1120

 Signature of Officer (Required) Date

9100 0 20129999 0002005999 5 3999999999 0000 2

Rule 12C-1.051
 Florida Administrative Code
 Effective 01/13

Florida Department of Revenue - Corporate Income Tax

F-7004
 R. 01/13

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

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
 M M D D Y Y FILING STATUS (Mark "X" in one box only)

Tentative tax due (See reverse side) US DOLLARS CENTS

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: _____ Check here if you transmitted funds electronically

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

9100 0 20129999 0002005030 3 3999999999 0000 2

Rule 12C-1.051
 Florida Administrative Code
 Effective 01/13

Florida Department of Revenue — Corporate Income Tax

F-1120ES
 R. 01/13

Declaration/Installment of Florida Estimated Income/Franchise Tax for Taxable Year Beginning on or After January 1, 2013

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

Installment # _____
 Taxable year end M M D D Y Y

Estimated tax payment (See reverse side)

US DOLLARS CENTS

Check here if you transmitted funds electronically

Office use only M M D D Y Y

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

9100 0 20139999 0002005033 7 3999999999 0000 2

**Declaration/Installment of Florida Estimated Income/Franchise
Tax for Taxable Year Beginning on or After January 1, 2013**

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

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

9100 0 20139999 0002005033 7 3999999999 0000 2

**Declaration/Installment of Florida Estimated Income/Franchise
Tax for Taxable Year Beginning on or After January 1, 2013**

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

9100 0 20139999 0002005033 7 3999999999 0000 2

**Declaration/Installment of Florida Estimated Income/Franchise
Tax for Taxable Year Beginning on or After January 1, 2013**

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

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9100 0 20139999 0002005033 7 3999999999 0000 2

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/13

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
- 2. Due Date — The payment for June 2013 is due on or before June 28, 2013.** Generally, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the 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 correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.
- 4. Interest and Penalties** — If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions: _____

Phone number: (_____) _____

To file online go to www.myflorida.com/dor

Estimated Tax Payment	Income/Franchise 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 on Line 3 to **Estimated tax payment** box on front.

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/13

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
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Phone number: (_____) _____

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Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1.
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3. Amount of this payment (Line 1 minus Line 2)	3.

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

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/13

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Phone number: (_____) _____

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Estimated Tax Payment	Income/Franchise 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 on Line 3 to **Estimated tax payment** box on front.