

Florida Corporate Income/Franchise and Emergency Excise Tax Return

F-1120
R. 01/10

Rule 12C-1.051
Florida Administrative Code
Effective 01/10



Name
Address
City/State/ZIP

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

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

For calendar year 2009 or tax year beginning _____, 2009 ending _____ Year end date _____

DOR use only / /

Federal Employer Identification Number (FEIN)

Computation of Florida Net Income and Emergency Excise 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="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. Florida exemption		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. 01/10

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

YEAR ENDING M M D D Y Y

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



<p>15. a) Penalty: F-2220 _____ b) Other _____ c) Interest: F-2220 _____ d) Other _____ Line 15 Total ></p> <p>16. Total of Lines 14 and 15</p> <p>17. Payment credits: Estimated tax payments 17a \$ _____ Tentative tax payment 17b \$ _____</p> <p>18. Total amount due: Subtract Line 17 from Line 16. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 19 and/or Line 20</p> <p>19. Credit: Enter amount of overpayment credited to next year's estimated tax here and on payment coupon</p> <p>20. Refund: Enter amount of overpayment to be refunded here and on payment coupon</p>	<p>15.</p> <p>16.</p> <p>17.</p> <p>18.</p> <p>19.</p> <p>20.</p>	<p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p> <p>0 0 0 0 0 0 0 0 0 0 0 0 0 0</p>
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This return is considered incomplete unless a copy of the federal return is attached.

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your 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
Paid preparers only	▶	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/>
		Firm's name (or yours if self-employed) and address	Preparer's PTIN	
			FEIN	
			ZIP	

All Taxpayers Must Answer Questions A Through M Below — See Instructions

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

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 FEIN on your check.**
- ✔ **Sign your check and return.**

- ✔ **Attach a copy of your federal return.**
- ✔ **Attach a copy of your Florida 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 result here Note: 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 Internal Revenue Code (IRC.) s. 168 for assets placed in service 1/1/81 to 12/31/86	5.
6. Straight-line depreciation deducted pursuant to IRC 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 IRC s. 168 directly related to any amount shown as nonbusiness income	7.
8. Subtract the sum of Lines 6 and 7 from the amount on Line 5 and enter result here	8.
9. Multiply Line 8 by .40 (40%) and enter result 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 result here	11.
12. Determine the amount of depreciation deducted pursuant to IRC 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 result here	12.
13. Add Lines 11 and 12 and enter result here	13.
14. Loss shown on Line 4. Note: If Line 4 does not show a loss, enter 0	14.
15. The portion of the exemption provided in s. 220.14, F.S., not used for Chapter 220, F.S. 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 (not 2.5 %) and enter result here. Note: 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 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 (Form F-1156Z)	7.	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (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 50% bonus depreciation	15.	15.
16. s. 108(i), IRC deferred income from cancellation of debt	16.	16.
17. Other additions (attach statement)	17.	17.
18. Total Lines 1 through 17 in Columns (a) and (b). Enter totals for each column on Line 18. 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.	18.	18.



NAME

FEIN

TAXABLE YEAR ENDING

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 ▶ Note: Taxpayers doing business outside Florida enter zero on Lines 3, through 6, and complete Schedule IV.		2.	2.
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 above \$128,000 (see instructions)		9.	9.
10. s. 168(k), IRC special 50% 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 the F-1120 return). Column (b) total is also entered on Schedule VI, Line 5		12.	12.

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 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	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		N/A		
2. Sales delivered or shipped to Florida purchasers					
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					



NAME

FEIN

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 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.

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 7)

**Estimated Tax Worksheet
For Taxable Years Beginning On or After January 1, 2010**

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.	\$ _____
<small>* Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.</small>		
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	Last day of 4 th month - Enter 0.25 of Line 6	7a. _____
payment amounts:	Last day of 6 th month - Enter 0.25 of Line 6	7b. _____
	Last day of 9 th month - Enter 0.25 of Line 6	7c. _____
	Last day 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 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 20099999 0002005999 5 3999999999 0000 2

Rule 12C-1.051
Florida Administrative Code
Effective 01/10

Florida Department of Revenue - Corporate Income Tax

F-7004
R. 01/10

Florida Tentative Income / Franchise and Emergency Excise 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

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 20099999 0002005030 3 3999999999 0000 2

Rule 12C-1.051
Florida Administrative Code
Effective 01/10

Florida Department of Revenue — Corporate Income Tax

F-1120ES
R. 01/10

Declaration/Installment of Florida Estimated Income/Franchise and Emergency Excise Tax for Taxable Year Beginning on or After January 1, 2010

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 20109999 0002005033 6 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. 01/10

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 before the end of the tax year.

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

Penalties for failure to pay tax — If you are required to pay tax with this application, failure to pay 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 — A person authorized by the taxpayer must sign Form F-7004. They must be (a) an officer or partner of the taxpayer, (b) a person currently enrolled to practice before the Internal Revenue Service (IRS), or (c) an attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

- A.** Have you filed Form 7004 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. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

- B.** If applicable, state the reason you need the extension: _____
- _____
- C.** Type of federal return filed: _____
- Contact person for questions: _____
- Telephone number: (_____) _____

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 — You must pay 100% of the tax tentatively determined due with this extension request.	3.

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

Information for Filing Form F-1120ES

F-1120ES
R. 01/10

- 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 declare estimated tax for the taxable year if the amount of income tax liability and emergency excise tax liability for the year will be more than \$2,500.
- Due Date** — 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.
- 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.
- 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	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 on 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, 2010**

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 20109999 0002005033 6 3999999999 0000 2

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Emergency Excise Tax for Taxable Year Beginning on or After January 1, 2010**

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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

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

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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

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Information for Filing Form F-1120ES

F-1120ES
R. 01/10

- 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 declare estimated tax for the taxable year if the amount of income tax liability and emergency excise tax liability for the year will be more than \$2,500.
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- 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.

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Information for Filing Form F-1120ES

F-1120ES
R. 01/10

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