Florida Corporate Income/Franchise and Emergency Excise Tax Return

Computation of Florida Net Income and Emergency Excise Tax

1. Federal taxable income (see instructions).
   Attach pages 1–5 of federal return

2. State income taxes deducted in computing federal taxable income
   (attach schedule)

3. Additions to federal taxable income (from Schedule I)

4. Total of Lines 1, 2, and 3

5. Subtractions from federal taxable income (from Schedule II)

6. Adjusted federal income (Line 4 minus Line 5)

7. Florida portion of adjusted federal income (see instructions)

8. Nonbusiness income allocated to Florida (from Schedule R)

9. Florida exemption

10. Florida net income (Line 7 plus Line 8 minus Line 9)

11. Tax due: 5.5% of Line 10 or amount from Schedule VI, whichever is greater
   (see instructions for Schedule VI)

12. Credits against the tax (from Schedule V)

13. Emergency excise tax due (from Schedule A)

14. Total corporate income/franchise and emergency excise tax due

Payment Coupon for Florida Corporate Income Tax Return

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.
15. a) Penalty: F-2220 __________________
    b) Other _____________________
    c) Interest: F-2220  _________________
    d) Other ___________________

15. Line 15 Total ➤

16. Total of Lines 14 and 15 ....................................................................................................... 16.

17. Payment credits: Estimated tax payments 17a $
    Tentative tax payment 17b $

17. Line 17 Total ➤

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 .................................................................................................................. 18.

19. Credit: Enter amount of overpayment credited to next year’s estimated tax
here and on payment coupon .................................................................................................................. 19.

20. Refund: Enter amount of overpayment to be refunded here and on payment coupon ...... 20.

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

Paid preparers only

Preparer’s signature

Preparer check if self-employed

Preparer’s PTIN

FEIN

ZIP

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

A. State of incorporation: ____________________________
B. Florida Secretary of State document number: ____________________________
C. Florida consolidated return? YES ❑ NO ❑
D. ❑ Initial return ❑ Final return (final federal return filed)
E. Taxpayer election section (s.) 220.03(5), Florida Statutes (F.S.) ❑ General Rule
    ❑ Election A ❑ Election B
F. Principal Business Activity Code (as pertains to Florida)
    ❑ A Florida extension of time was timely filed? YES ❑ NO ❑
G. A Florida extension of time was timely filed? YES ❑ NO ❑
H. Corporation is a member of a controlled group? YES ❑ NO ❑

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.
### 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**

2. **Florida portion of adjusted federal income from F-1120, Page 1, Line 7 or Schedule VI, Line 7 (see instructions)**

3. **Loss carry forward (Enter the loss as a positive number)**

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

5. **Depreciation deducted pursuant to Internal Revenue Code (IRC.) s. 168 for assets placed in service 1/1/81 to 12/31/86**

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)**

7. **All depreciation deducted pursuant to IRC s. 168 directly related to any amount shown as nonbusiness income**

8. **Subtract the sum of Lines 6 and 7 from the amount on Line 5 and enter result here**

9. **Multiply Line 8 by .40 (40%) and enter result here**

10. **Florida apportionment fraction shown in Schedule IIIA or IIID of F-1120 (Taxpayers that are 100% in Florida enter 1.0)**

11. **Multiply Line 9 by Line 10 and enter result here**

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**

13. **Add Lines 11 and 12 and enter result here**

14. **Loss shown on Line 4. **Note:** If Line 4 does not show a loss, enter 0**

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**

16. **Subtract the sum of Lines 14 and 15 from the amount on Line 13 and enter result here**

17. **Multiply Line 16 by 2.5 (not 2.5 %) and enter result here. **Note:** If Line 16 shows a loss, enter 0**

18. **Total tax due (2.2% of Line 17)**

19. **(a) Emergency excise tax credit:**

   **(b) Emergency excise tax credit carryover:**

   **(attach schedule) Total**

20. **Balance of tax due (enter on Page 1, Line 13)**

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

<table>
<thead>
<tr>
<th>Column (a) For page 1</th>
<th>Column (b) For Schedule VI, AMT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Interest excluded from federal taxable income (see instructions)</td>
<td>1.</td>
</tr>
<tr>
<td>2. Undistributed net long-term capital gains (see instructions)</td>
<td>2.</td>
</tr>
<tr>
<td>3. Net operating loss deduction (attach schedule)</td>
<td>3.</td>
</tr>
<tr>
<td>5. Excess charitable contribution carryover (attach schedule)</td>
<td>5.</td>
</tr>
<tr>
<td>6. Employee benefit plan contribution carryover (attach schedule)</td>
<td>6.</td>
</tr>
<tr>
<td>7. Enterprise zone jobs credit (Form F-1156Z)</td>
<td>7.</td>
</tr>
<tr>
<td>8. Ad valorem taxes allowable as enterprise zone property tax credit (Form F-1158Z)</td>
<td>8.</td>
</tr>
<tr>
<td>9. Guaranty association assessment(s) credit</td>
<td>9.</td>
</tr>
<tr>
<td>10. Rural and/or urban high crime area job tax credits</td>
<td>10.</td>
</tr>
<tr>
<td>11. State housing tax credit</td>
<td>11.</td>
</tr>
<tr>
<td>12. Credit for contributions to nonprofit scholarship funding organizations</td>
<td>12.</td>
</tr>
<tr>
<td>14. s.179, IRC expense above $128,000</td>
<td>14.</td>
</tr>
<tr>
<td>15. s. 168(k), IRC special 50% bonus depreciation</td>
<td>15.</td>
</tr>
<tr>
<td>16. s. 108(i), IRC deferred income from cancellation of debt</td>
<td>16.</td>
</tr>
<tr>
<td>17. Other additions (attach statement)</td>
<td>17.</td>
</tr>
<tr>
<td>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.</td>
<td>18.</td>
</tr>
</tbody>
</table>
### Schedule II — Subtractions from Federal Taxable Income

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>Column (a) For page 1</th>
<th>Column (b) For Schedule VI, AMT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross foreign source income less attributable expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Enter s. 78, IRC income $</td>
<td></td>
<td>1.</td>
</tr>
<tr>
<td></td>
<td>IRC dividends $</td>
<td></td>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
<td>Gross subpart F income less attributable expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Enter s. 951, IRC subpart F income $</td>
<td></td>
<td>2.</td>
</tr>
<tr>
<td></td>
<td>(b) less direct and indirect expenses $</td>
<td></td>
<td>2.</td>
</tr>
<tr>
<td><strong>Note:</strong></td>
<td>Taxpayers doing business outside Florida enter zero on Lines 3, through 6, and complete Schedule IV.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Schedule III — Apportionment of Adjusted Federal Income

#### III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

<table>
<thead>
<tr>
<th>(a)</th>
<th>(b)</th>
<th>Column (a)</th>
<th>Column (b)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Property (Schedule III-B below)</td>
<td>WITHIN FLORIDA (Numerator)</td>
<td>TOTAL EVERYWHERE (Denominator)</td>
</tr>
<tr>
<td>2.</td>
<td>Payroll</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Sales (Schedule III-C below)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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).

<table>
<thead>
<tr>
<th></th>
<th>WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
<tr>
<td>2.</td>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
<tr>
<td>3.</td>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
<tr>
<td>4.</td>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
<tr>
<td>5.</td>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>TOTAL WITHIN FLORIDA (Numerator)</th>
<th>TOTAL EVERYWHERE (Denominator)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sales (gross receipts)</td>
<td>N/A</td>
</tr>
<tr>
<td>2.</td>
<td>Sales delivered or shipped to Florida purchasers</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Other gross receipts (rents, royalties, interest, etc. when applicable)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>TOTAL SALES [Enter on Schedule III-A, Line 3, Columns (a) and (b)]</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Insurance companies (attach copy of Schedule T—Annual Report)</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Transportation services</td>
<td></td>
</tr>
</tbody>
</table>
### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

<table>
<thead>
<tr>
<th>Column (a) Adjusted Federal Income</th>
<th>Column (b) Adjusted AMT Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Apportionable adjusted federal income from Page 1, Line 6 [or Line 6, Schedule VI for AMT in Col. (b)]</td>
<td>1.</td>
</tr>
<tr>
<td>2. Florida apportionment fraction [Schedule III-A, Line 4 or Schedule III-D, Column (c)]</td>
<td>2.</td>
</tr>
<tr>
<td>3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)</td>
<td>3.</td>
</tr>
<tr>
<td>4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>4.</td>
</tr>
<tr>
<td>5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>5.</td>
</tr>
<tr>
<td>6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>6.</td>
</tr>
<tr>
<td>7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>7.</td>
</tr>
<tr>
<td>8. Total carryovers apportioned to Florida (add Lines 4 through 7)</td>
<td>8.</td>
</tr>
<tr>
<td>9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)</td>
<td>9.</td>
</tr>
</tbody>
</table>

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

1. Florida health maintenance organization credit (attach assessment notice)
2. Capital investment tax credit (attach certification letter)
3. Enterprise zone jobs credit (from Form F-1156Z attached)
4. Community contribution tax credit (attach certification letter)
5. Enterprise zone property tax credit (from Form F-1158Z attached)
6. Rural job tax credit (attach certification letter)
7. Urban high crime area job tax credit (attach certification letter)
8. Emergency excise tax (EET) credit (see instructions and attach schedule)
9. Hazardous waste facility tax credit
10. Florida alternative minimum tax (AMT) credit
11. Contaminated site rehabilitation tax credit (attach tax credit certificate)
12. Child care tax credits (attach certification letter)
13. State housing tax credit (attach certification letter)
14. Credit for contributions to nonprofit scholarship funding organizations (attach certificate)
15. Florida renewable energy technologies investment tax credit
16. Florida renewable energy production tax credit
17. Other credits (attach schedule)
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

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

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

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

<table>
<thead>
<tr>
<th>Type</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Type</th>
<th>State/country allocated to</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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)* .................................... 4. $ ______
   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: Last day of 4th month - Enter 0.25 of Line 6 7a. _______
   - Last day of 6th month - Enter 0.25 of Line 6 7b. _______
   - Last day of 9th 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 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

Signature of Officer (Required) Date

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.

Change of Address or Business Name

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

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.

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

You must write within the boxes. Write your numbers as shown and enter one number per box.

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

Tentative tax due
(See reverse side)

Check here if you transmitted funds electronically

Check here if you transmitted funds electronically

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

Tentative tax due
(See reverse side)

Check here if you transmitted funds electronically

Check here if you transmitted funds electronically
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

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.

Information for Filing Form F-1120ES

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.

2. 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.

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.

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

Information for Filing Form F-1120ES

F-1120ES
F. 1120ES
R. 01/10

Estimated Tax Payment

Combined Income/Franchise and Emergency Excise Tax

1. Amount of this installment

2. Amount of overpayment from last year for credit to estimated tax and applied to this installment

3. Amount of this payment (Line 1 minus Line 2)

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

2. **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.

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.

---

### Information for Filing Form F-1120ES

**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**

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

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