Florida Corporate Income Franchise and Emergency Excise Tax Return

Name
Address
City/State/ZIP

Federal Employer Identification Number (FEIN)

Enter FEIN if not pre-addressed:

For calendar year 2010 or tax year beginning ________________, 2010

Year end date ________________

Check here if you transmitted funds electronically

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

DOR use only

US Dollars

Cents

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 (see instructions).

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.

YEAR ENDING M M D D Y Y

Check here if negative

Do not detach coupon.
15. a) Penalty: F-2220 ____________________ b) Other ____________________
c) Interest: F-2220 ____________________ d) Other ____________________ Line 15 Total ➤ 15. [Blank]

16. Total of Lines 14 and 15 ........................................................................................................... 16. [Blank]

17. Payment credits: Estimated tax payments 17a $ ____________________
Tentative tax payment 17b $ ____________________ 17. [Blank]

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. [Blank]

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

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

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
Preparer’s signature Date Preparer check if self-employed Preparer’s PTIN
Firm’s name (or yours if self-employed) and address

Paid preparers only

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 ❑ If yes, provide:
FEIN from federal consolidated return: _____________________________________________

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)

G. A Florida extension of time was timely filed? YES ❑ NO ❑

H-1. Corporation is a member of a controlled group? YES ❑ NO ❑ If yes, attach list.

H-2. Part of a federal consolidated return? YES ❑ NO ❑ If yes, provide:
Name of corporation: ____________________________________________________________

H-3. The federal common parent has sales, property, or payroll in Florida? YES ❑ NO ❑

I. Location of corporate books: ____________________________________________ State: ___________ ZIP: ___________

J. Taxpayer is a member of a Florida partnership or joint venture? YES ❑ NO ❑

K. Enter date of latest IRS audit: ____________________________
a) List years examined: ____________________________

L. Contact person concerning this return: ____________________________________________
a) Contact person telephone number: (_______)

M. Type of federal return filed ❑ 1120 ❑ 1120S or __________________

Where to Send Payments and Returns
Make check payable to and mail 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)

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Total depreciation expense deducted on federal Form 1120</td>
</tr>
<tr>
<td>2.</td>
<td>Florida portion of adjusted federal income from F-1120, Page 1, Line 7 or Schedule VI, Line 7 (see instructions)</td>
</tr>
<tr>
<td>3.</td>
<td>Loss carry forward (Enter the loss as a positive number)</td>
</tr>
</tbody>
</table>
| 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>Step</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Interest excluded from federal taxable income (see instructions)</td>
</tr>
<tr>
<td>2.</td>
<td>Undistributed net long-term capital gains (see instructions)</td>
</tr>
<tr>
<td>3.</td>
<td>Net operating loss deduction (attach schedule)</td>
</tr>
<tr>
<td>4.</td>
<td>Net capital loss carryover (attach schedule)</td>
</tr>
<tr>
<td>5.</td>
<td>Excess charitable contribution carryover (attach schedule)</td>
</tr>
<tr>
<td>6.</td>
<td>Employee benefit plan contribution carryover (attach schedule)</td>
</tr>
<tr>
<td>7.</td>
<td>Enterprise zone jobs credit (Form F-1156Z)</td>
</tr>
<tr>
<td>8.</td>
<td>Ad valorem taxes allowable as enterprise zone property tax credit (Form F-1158Z)</td>
</tr>
<tr>
<td>9.</td>
<td>Guaranty association assessment(s) credit</td>
</tr>
<tr>
<td>10.</td>
<td>Rural and/or urban high crime area job tax credits</td>
</tr>
<tr>
<td>11.</td>
<td>State housing tax credit</td>
</tr>
<tr>
<td>12.</td>
<td>Credit for contributions to nonprofit scholarship funding organizations</td>
</tr>
<tr>
<td>13.</td>
<td>Renewable energy tax credits</td>
</tr>
<tr>
<td>14.</td>
<td>New markets tax credit</td>
</tr>
<tr>
<td>15.</td>
<td>Other additions (attach statement)</td>
</tr>
<tr>
<td>16.</td>
<td>Total Lines 1 through 15 in Columns (a) and (b). Enter totals for each column on Line 16. 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>
</tr>
</tbody>
</table>
### Schedule II — Subtractions from Federal Taxable Income

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.

2. Gross subpart F income less attributable expenses
   - (a) Enter s. 951, IRC subpart F income $ ____________________________
   - (b) less direct and indirect expenses $ ____________________________
   - Total ➤ 2.

3. Florida net operating loss carryover deduction (see instructions)
   - 3.

4. Florida net capital loss carryover deduction (see instructions)
   - 4.

5. Florida excess charitable contribution carryover (see instructions)
   - 5.

6. Florida employee benefit plan contribution carryover (see instructions)
   - 6.

7. Nonbusiness income (from Schedule R, Line 3)
   - 7.

8. Eligible net income of an international banking facility (see instructions)
   - 8.

9. s.179, IRC expense above $128,000 (see instructions)
   - 9.

10. s. 168(k), IRC special 50% bonus depreciation (see instructions)
    - 10.

11. Other subtractions (attach statement)
    - 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.

### 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>WITHIN FLORIDA (Numerator)</th>
<th>(b)</th>
<th>TOTAL EVERYWHERE (Denominator)</th>
<th>(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places</th>
<th>(d) Weight If any factor in Column (b) is zero, see note on Page 10 of the instructions.</th>
<th>(e) Weighted Factors Rounded to Six Decimal Places</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Property (Schedule III-B below)</td>
<td>X 25% or __________</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Payroll</td>
<td>X 25% or __________</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Sales (Schedule III-C below)</td>
<td>X 50% or __________</td>
<td></td>
<td></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>
</table>

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). Column (a) for total average property in Florida __________ 8a.
   - b. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere __________ 8b.

### IIIC Sales Factor

<table>
<thead>
<tr>
<th></th>
<th>TOTAL WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
<td>(c) FLORIDA Fraction [(a) ÷ (b)] Rounded to Six Decimal Places</td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th></th>
<th>WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
</table>

1. Insurance companies (attach copy of Schedule T—Annual Report)
2. Transportation services
## 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. New markets tax credit
18. Jobs for the unemployed tax credit
19. Other credits (attach schedule)
20. Total credits against the tax (sum of Lines 1 through 19 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, 2011

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. $

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 __________

Rule 12C-1.051
Florida Administrative Code
Effective 01/11

Rule 12C-1.051
Florida Administrative Code
Effective 01/11

You must write within the boxes. (example) 0123456789
Write your numbers as shown and enter one number per box.

Name __________________________
Address _________________________
City/St/ZIP _______________________

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 to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135
F-7004

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: ___________________________ County: ___________________________ City: ___________________________ State: ___________________________ ZIP: ___________________________

FEIN = ___________________________ Sales and Use Tax Certificate Number = ___________________________

Signature of officer (Required) ___________________________ Date ___________________________ Telephone number: (________)

Information for Filing Form F-7004

A. If applicable, state the reason you need the extension:

____________________________________________________________________

B. Type of federal return filed:

Type of federal return filed: ___________________________

Contact person for questions: ___________________________

Telephone number: (_______)

Extension of Time Request

<table>
<thead>
<tr>
<th>Extension of Time Request</th>
<th>Florida Income/Franchise Emergency Excise Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tentative amount of Florida tax for the taxable year</td>
<td>1.</td>
</tr>
<tr>
<td>2. LESS: Estimated tax payments for the taxable year</td>
<td>2.</td>
</tr>
<tr>
<td>3. Balance due — You must pay 100% of the tax tentatively determined due with this extension request.</td>
<td>3.</td>
</tr>
</tbody>
</table>

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

Information for Filing Form F-1120ES

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.

Contact person for questions: ___________________________

Phone number: (_______)

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

Estimated Tax Payment

<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.
Declaration/Installment of Florida Estimated Income/Franchise and Emergency Excise Tax for Taxable Year Beginning on or After January 1, 2011

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

Name
Address
City/St/ZIP

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

Rule 12C-1.051 Florida Administrative Code Effective 01/11

Florida Department of Revenue — Corporate Income Tax

F-1120ES

Installment #

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

9100 0 20119999 0002005033 3 399999999 0000 2
### Information for Filing Form F-1120ES

**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.

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**Estimated Tax Payment** | **Combined Income/Franchise and Emergency Excise Tax**
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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.