

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jimmy Patronis
Commissioner Adam H. Putnam

December 13, 2017

Contacts: Debra J. Longman
Director of Legislative and Cabinet Services
(850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
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- | | | |
|---|--|---------------------------|
| 1. Respectfully request approval of the minutes of the August 16, 2017 Cabinet meeting.

(ATTACHMENT 1) | | RECOMMEND APPROVAL |
| 2. Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration.

(ATTACHMENT 2) | | RECOMMEND APPROVAL |
| 3. Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight.

(ATTACHMENT 3) | | RECOMMEND APPROVAL |
| 4. Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Child Support.

(ATTACHMENT 4) | | RECOMMEND APPROVAL |
| 5. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration.

(ATTACHMENT 5) | | RECOMMEND APPROVAL |
| 6. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight.

(ATTACHMENT 6) | | RECOMMEND APPROVAL |

7. Respectfully submit the Agency 1st Quarter Performance Report for Fiscal Year 2017/2018.

(ATTACHMENT 7)

INFORMATION/DISCUSSION

ATTACHMENT 1

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER JIMMY
PATRONIS
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE: TUESDAY, AUGUST 16, 2017

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Next I'd like to recognize
4 Leon Biegalski with the Department of Revenue.

5 First, Leon, thank you for when I -- every
6 time I call you, you're very responsive to call
7 anybody that has a question about DOR. So thanks a
8 lot for doing that.

9 EXECUTIVE DIRECTOR BIEGALSKI: Thank you.

10 Good morning, Governor Scott, Attorney General
11 Bondi, CFO Patronis, Commissioner Putnam.

12 The Department has got six items for you
13 today. Our first item, the Department respectfully
14 requests approval of the minutes of the April 11th,
15 2017, and May 23rd, 2017 Cabinet meetings.

16 GOVERNOR SCOTT: Is there a motion on the
17 item?

18 ATTORNEY GENERAL BONDI: So move.

19 GOVERNOR SCOTT: Is there a second?

20 CFO PATRONIS: Second.

21 GOVERNOR SCOTT: Comments or objections?

22 (NO RESPONSE).

23 GOVERNOR SCOTT: Hearing none, the motion
24 carries.

25 EXECUTIVE DIRECTOR BIEGALSKI: Item Number 2,

1 the Department respectfully submits the Agency's
2 fourth quarter performance report for fiscal year
3 '16/'17. The Department continues to meet or
4 exceed all measures.

5 Just a reminder, this will be the final report
6 using our original measures. On July 1st, we began
7 measuring under the new measures that we brought
8 forth at the May Cabinet meeting.

9 GOVERNOR SCOTT: Is there a motion on the
10 item?

11 ATTORNEY GENERAL BONDI: So move.

12 GOVERNOR SCOTT: Is there a second?

13 CFO PATRONIS: Second.

14 GOVERNOR SCOTT: Comments or objections?

15 (NO RESPONSE).

16 GOVERNOR SCOTT: Hearing none, the motion
17 carries.

18 EXECUTIVE DIRECTOR BIEGALSKI: Our third item,
19 the Department respectfully requests approval to
20 file and certify with the Secretary of State for
21 final repeal under Chapter 120 of the Florida
22 Statutes, Rule 12-2.020. The Rule has been
23 determined to be obsolete.

24 GOVERNOR SCOTT: Is there a motion on the
25 item?

1 ATTORNEY GENERAL BONDI: So move.

2 GOVERNOR SCOTT: Is there a second?

3 CFO PATRONIS: Second.

4 GOVERNOR SCOTT: Comments or objections?

5 (NO RESPONSE).

6 GOVERNOR SCOTT: Hearing none, the motion
7 carries.

8 EXECUTIVE DIRECTOR BIEGALSKI: Item Number 4,
9 the Department respectfully requests approval to
10 file and certify with the Secretary of State for
11 final adoption under Chapter 120 of the Florida
12 Statute rules related to property tax oversight.

13 GOVERNOR SCOTT: Is there a motion on the
14 item?

15 ATTORNEY GENERAL BONDI: So move.

16 GOVERNOR SCOTT: Is there a second?

17 COMMISSIONER PUTNAM: Second.

18 GOVERNOR SCOTT: Comments or objections?

19 (NO RESPONSE).

20 GOVERNOR SCOTT: Hearing none, the motion
21 carries.

22 EXECUTIVE DIRECTOR BIEGALSKI: Thank you.

23 Our fifth item, the Department respectfully
24 requests approval to file and certify with the
25 Secretary of State for final adoption under

1 Chapter 120 Florida Statutes rules related to child
2 support.

3 GOVERNOR SCOTT: Is there a motion on the
4 item?

5 ATTORNEY GENERAL BONDI: So move.

6 GOVERNOR SCOTT: Is there a second?

7 CFO PATRONIS: Second.

8 GOVERNOR SCOTT: Comments or objections?

9 (NO RESPONSE).

10 GOVERNOR SCOTT: Hearing none, the motion
11 carries.

12 EXECUTIVE DIRECTOR BIEGALSKI: Okay. And our
13 final item, the Department respectfully submits the
14 Agency's legislative budget request for fiscal year
15 2018/2019. We've got 11 new items that we are
16 requesting totaling a little over 7.9 million. Of
17 that amount, 1.3 million is federal spending
18 authority and about 5.9 million is nonrecurring
19 funding. This represents a .4-percent increase in
20 total recurring funding for all funds over the
21 '17/'18 year.

22 In the interest of time, again, we've got 11,
23 I'm happy to answer questions about any of them.
24 Probably the one that I will point out in terms of
25 the biggest dollar figure is \$3.7 million to

1 replace our Image Management System. I had alluded
2 to this back when we were talking about the
3 performance measures and some of the -- also some
4 of the things that we were trying to move forward
5 in improving. This is an aging platform that, with
6 this replacement, will be much more efficient in
7 terms of the amount of paper checks coming in and
8 documents that flow through the Agency.

9 GOVERNOR SCOTT: All right. Is there a motion
10 on the item?

11 ATTORNEY GENERAL BONDI: Did someone say they
12 had a question?

13 COMMISSIONER PUTNAM: I do.

14 GOVERNOR SCOTT: Oh. Go ahead, Commissioner.

15 COMMISSIONER PUTNAM: You worked out with the
16 small county property appraisers the funding for
17 aerial imagery?

18 EXECUTIVE DIRECTOR BIEGALSKI: Yes, that is
19 included in here. It is, for this year, \$812,000.
20 That's for the 15 counties with populations of
21 25,000 or less.

22 COMMISSIONER PUTNAM: Thank you.

23 GOVERNOR SCOTT: Any other questions?

24 (NO RESPONSE).

25 GOVERNOR SCOTT: Okay. Is there a motion on

1 the item?

2 ATTORNEY GENERAL BONDI: So move.

3 GOVERNOR SCOTT: Is there a second?

4 CFO PATRONIS: Second.

5 GOVERNOR SCOTT: Florida law requires the
6 Governor to independently submit budget
7 recommendations. Accordingly, I am abstaining from
8 the vote on this item.

9 Any other comments or objections?

10 (NO RESPONSE).

11 GOVERNOR SCOTT: Hearing none, the motion is
12 approved with one abstention.

13 Thank you, Leon.

14 EXECUTIVE DIRECTOR BIEGALSKI: Thank you very
15 much.

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ATTACHMENT 2



FLORIDA

Executive
Director

Leon M. Biegalski

December 13, 2017

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Andrew Fay, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

2017 Legislative Changes

Why are the proposed rules necessary?

These rule changes are necessary to incorporate statutory changes made by the 2017 Legislature as provided below.

What do the proposed rules do?

Admissions, Rule 12A-1.005, F.A.C.: the proposed changes provide guidance on the refund or credit authorized for the tax paid for an admission that is resold to an exempt entity, as provided in Section 212.04(1)(c), F.S., which was modified by Section 22 of Chapter 2017-36, L.O.F. Rule changes provide direction on the documentation required to support a claim for refund or credit of the tax paid for the admission that was subsequently resold to an exempt entity.

Consumer's Certificate of Exemption; Exemption Certificates, Rule 12A-1.038, F.A.C.: the proposed changes establish criteria under which certain entities that operate a municipally-owned golf course may make tax exempt purchases on behalf of an exempt municipality. The amendments provide exemption criteria, exemption documentation requirements, and a certificate of entitlement to be issued by the municipally-owned golf course operator to a selling dealer to support an exempt sale. These changes implement the revision to Section 212.08(6), F.S., provided by Section 26 of Chapter 2017-36, L.O.F.

Vending Machines, Rule 12A-1.044, F.A.C.: the proposed changes remove the requirement for vending machine operators to post a specified notice on vending machines that offer food or beverages. This change implements Section 24 of Chapter 2017-36, L.O.F., which deleted the requirement, provided in Section 212.0515(3)(a), F.S.

Registration, Rules 12A-1.060, 12A-12.003, 12A-16.004, and 12B-5.120, F.A.C.: the proposed changes eliminate the \$5 registration fee previously required to accompany an application to engage in or conduct business in Florida. This change implements several sections of Chapter 2017-36, L.O.F., which removed the application fee from a number of taxes.

Leases and Licenses of Real Property, Rules 12A-1.004, 12A-1.070, 12A-15.014, and 12A-16.004, F.A.C.: the proposed changes implement the reduced sales tax rate for charges imposed for renting, leasing, letting, or granting a license to use real property from 6% to 5.8%. These changes incorporate revisions made to Section 212.031(1)(c), F.S., by Section 21 of Chapter 2017-36, L.O.F.

The proposed changes:

- provide information regarding the reduced sales tax rate;

- update sales tax bracket rates to include new sales tax rates for leases and licenses to use real property; and
- update the Department's contact information

Animal and Aquaculture Health Products, Sales Tax Exemption, Rule 12A-1.087, F.A.C.: the proposed changes add guidance on the new sales tax exemption for certain animal and aquaculture health products provided by Section 26 of Chapter 2017-36, L.O.F., which made changes to Section 212.08(5)(a), F.S.

Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel, Rules 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.110, 12B5-1.150, 12B-5.300, and 12B-5.400, F.A.C.: the proposed changes remove certain application, processing, and annual renewal license fees, in accordance with statutory changes made by Chapter 2017-36, L.O.F., and update contact information for the Department where applicable. In addition, changes to Rules 12B-5.050 and 12B-5.070, F.A.C., will incorporate a method for terminal suppliers to submit their Terminal Supplier Fuel Tax Return electronically using an extensible markup language (XML) remittance system.

Registration, Rule 12B-11.005, F.A.C.: the proposed changes eliminate the \$30 registration fee previously required of dry-cleaning and dry drop-off facilities registration applicants, in accordance with revisions made to Section 276.70(2), F.S., by Section 42 of Chapter 2017-36, L.O.F.

Corporate Income Tax, Rules 12C-1.0222, 12C-1.034, and 12C-1.051, F.A.C.: the proposed changes incorporate revisions made to Chapter 220, F.S., by Chapter 2017-67, L.O.F., and by Section 34 of Chapter 2017-36, L.O.F. These changes:

- restore the six-month extension of time to file the Florida corporate income tax return for calendar year filers;
- conform the timing of filing returns, making payments, and filing declarations to federal provisions; and
- provide payment deadlines for estimated tax payments.

Were comments received from external parties? Yes. On September 5, 2017, the Department received a request to hold a workshop for Rules 12A-1.005, 12A-1.070, 12A-1.087, 12A-15.014, 12C-1.022, 12C-1.034, and several rules in chapter 12B-5, F.A.C. The individual withdrew the request for a workshop for all of the above rules on September 13, 2017. No additional requests for a workshop were received, and no workshop was held.

A written comment was also received from the same party on Rule 12A-1.005, F.A.C., on September 13, 2017. Upon review, the Department modified the rule language for Rule 12A-1.005, F.A.C. The proposed rule text presented today incorporates the requested change to Rule 12A-1.005, F.A.C., which clarified the procedure for a dealer to administer a tax refund/credit when the tax has not yet been remitted to the Department.

Additional comments were received from another party, requesting language be added to Rule 12A-1.070, F.A.C. After review, no changes were made to the proposed text in response to those comments.

On October 17, 2017, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct rule hearings. Rule hearings were scheduled for November 8, 2017, if requested. No request was received to hold the scheduled rule hearings and no hearings were held.

Comments were received from the staff of the Joint Administrative Procedures Committee for Rules 12A-1.038, 12A-1.044, 12A-1.070, 12A-15.014, 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.110, 12B-5.120, 12B-5.300, and 12B-5.400, F.A.C. All questions have been answered, and all necessary changes have been made in response to those comments.

Form Updates

Why are the proposed rules necessary?

These rule changes are necessary to incorporate revisions made by the 2017 Legislature, to update annual tax rates and jurisdictions, to update contact information for the Department, and to incorporate formatting changes that will make the forms easier to use. Many of these form changes also implement the statutory repeal of application, renewal, and license fees.

What do the proposed rules do?

This rulemaking will adopt legislative and administrative changes to forms used by the Department in the administration of the following areas (alphabetical by topic):

- Administrative Procedures (12-16.003, F.A.C.)
- Communications Services Tax (Rule 12A-19.100, F.A.C.)
- Corporate Income Tax (Rule 12C-1.051, F.A.C.)
- Insurance Premium Taxes, Fees and Surcharges (Rule 12B-8.003, F.A.C.)
- Motor Fuel, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel Tax (Rule 12B-5.150, F.A.C.)
- Multitax Credits (12-29.003, F.A.C.)
- Rental Car Surcharge (Rule 12A-16.008, F.A.C.)
- Sales and Use Tax (Rule 12A-1.097, F.A.C.)

Were comments received from external parties? Yes. On September 5, 2017, the Department received a request to hold a workshop for Rules 12-16.003, 12-29.003, 12A-1.097, 12B-5.150, and 12C-1.051, F.A.C., along with the rules noted under "Legislative Changes," above. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language and draft forms posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received for these rules.

On October 17, 2017, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct rule hearings. Rule hearings were scheduled for November 8, 2017, if requested. No request was received to hold the scheduled rule hearings and no hearings were held.

Comments were received from the staff of the Joint Administrative Procedures Committee for Rules 12-16.003, 12A-1.097, 12A-19.100, 12B-5.150, and 12B-8.003, F.A.C. All questions have been answered, and all necessary changes have been made in response to those comments.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
 - Statements of facts and circumstances justifying the rule;
 - Federal comparison statement; and
 - Summaries of the workshops and hearings
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

SUMMARY OF PROPOSED RULE

The proposed amendments update form DR-872, Consent to Extend the Time to Issue an Assessment or File a Claim for Refund.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments adopt, by reference, administrative updates that clarify signature requirements for the Consent to Extend the Time to Issue an Assessment or File a Claim for Refund, form DR-872.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, p. 3835), to advise the public of the proposed changes to Rule 12-16.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rule 12-16.003, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC MEETING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-16.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, pp. 4368-4369).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4504-4505), to advise the public of the proposed changes to Rule 12-16.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

A comment of a technical nature was received from the staff of the Joint Administrative

Procedures Committee. Additional information was provided in response to the question posed, but no changes to the rule were necessary.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

12-16.003 Form of Consent Agreements.

(1) No change.

(2) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2017 ~~2016~~, hereby incorporated by reference, effective 01/18 ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06274), as the form to be used for the purposes of this chapter. A copy of this form may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's ~~Internet site~~ website at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at 850-488-6200 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.

Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History—New
12-28-88, Amended 3-16-93, 12-2-03, 1-25-12, 1-11-16,_____.



Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund

DR-872
R. 01/17
Rule 12-16.003
Florida Administrative Code
Effective XX/XX

Consent Agreement #:

Taxpayer Name

Business Partner Number

Tax and Governing Statute	Taxable Period	Current Statute of Limitations	New Expiration Date for Statute of Limitations
<input type="checkbox"/> Sales and Use Tax and any other applicable surtax(es), Chapter 212, F.S.	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Corporate Income Tax, Chapter 220, F.S.	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Intangible Personal Property Tax, Chapter 199, F.S.	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Documentary Stamp Tax, Chapter 201, F.S.	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Communications Services Tax, Chapter 202, F.S.	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Other: <input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Other: <input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/> Other: <input type="text"/>	<input type="text"/> - <input type="text"/>	<input type="text"/>	<input type="text"/>

Service Notification Number(s)

The taxpayer and the Florida Department of Revenue consent, with respect to the tax(es) and period(s) specified above, that assessments or claims for refunds may be filed at any time on or before the new statute of limitations (SOL) date indicated above. This consent to extend the statute of limitations includes tax liabilities or refunds for which the taxpayer is or may be responsible because of merger, consolidation, or transferee liability.

This consent will not deprive the taxpayer of any appeal rights to which the taxpayer would otherwise be entitled.

An authorized person must sign this form. This includes, but is not limited to: an owner, partner, officer, authorized member or manager, trustee, or authorized representative with a Power of Attorney.

Printed Name of Authorized Person

Title

Signature

Date

Florida Department of Revenue Designee

Printed Name of FDOR Designee

Title

Signature

Date

Statutory Authority: Section 213.23(1), F.S., provides that, "The executive director of the department or his or her designee may enter into agreements with taxpayers which extend the period during which an assessment may be issued or a claim for refund may be filed with respect of any tax, license, or fee collected by the Department of Revenue. Notwithstanding provisions of s. 95.091 or s. 215.26 to the contrary, if, before the expiration of time prescribed in a revenue law of this state for issuance of an assessment or claim of a refund, both the department and the taxpayer have consented in writing to the issuance of an assessment or claim of a refund after such time, an assessment may be issued or a claim for refund may be made at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements made before the expiration of the period previously agreed upon."

Instructions for Form DR-872

The consent agreement is executed by the taxpayer and the Florida Department of Revenue to extend the time to issue an assessment or to file a claim for refund in respect of any tax, license, or fee collected by the Department.

This agreement extends the statutory period during which an assessment may be issued, or a claim for refund may be filed, until the specific date agreed upon by both parties. This agreement must be made prior to the statutory expiration for the filing period. Subsequent agreements may be made prior to the expiration of the current specified period.

The consent agreement number indicates the sequential number of agreements that have been executed during the audit. The first agreement should be numbered "1," the second "2," and so forth. This will facilitate identification of the current statute of limitations.

A person designated in Rule 12-16.004, F.A.C., must first sign and date the consent agreement on behalf of the Florida Department of Revenue.

The consent agreement must then be signed by the taxpayer, or authorized person.

A signature on the consent agreement shall be prima facie evidence that such individual was authorized to sign the agreement on the taxpayer's behalf. The Department will accept a consent agreement or an extension of a consent agreement if a representative of the taxpayer signs it. The taxpayer must file with the Department a power of attorney granting the representative authority to execute the agreement or the extension of the agreement on behalf of the taxpayer.

The consent agreement becomes effective when it has been signed and dated by the taxpayer or the taxpayer's authorized representative and received by the Department, unless the agreement as originally signed by the Department has been subsequently altered by the taxpayer. A consent agreement or an extension of a consent agreement, signed and dated by the taxpayer or the authorized representative, is binding and sufficient when transmitted by electronic means or facsimile.

If a taxpayer no longer wishes to execute a consent agreement, the auditor should be notified of this decision as soon as possible.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULE 12-29.003

SUMMARY OF PROPOSED RULE

The proposed amendments update forms used in the administration of the Florida Tax Credit Scholarship Program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments implement statutory changes made by Chapter 2017-166, L.O.F., which require the Department to provide copies of certain correspondence to the nonprofit scholarship-funding organization specified by a taxpayer applying for a credit through the Florida Tax Credit Scholarship Program.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, p. 3835), to advise the public of the proposed changes to Rule 12-29.003, F.A.C., and to provide that a rule development workshop would be held if requested in writing. On September 5, 2017, the Department received a request to hold a workshop for Rule 12-29.003, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-29.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4369).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4505-4506), to advise the public of the proposed changes to Rule 12-29.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULE 12-29.003

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) No change.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department’s website Internet site at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at 850-488-6800 ~~(800)352-3674~~, Monday through Friday (excluding holidays), ~~8 a.m. to 7 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)(a) DR-116000	Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R. <u>01/18</u> 07/15) (<u>http://www.flrules.org/Gateway/reference.asp?No=Ref-__05600</u>)	___ <u>07/15</u>
(b) DR-116100	Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)	

(R. 07/11)

___01/12

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-00818>)

(c) DR-116200

Florida Tax Credit Scholarship Program –

Notice of Intent to Transfer a Tax

Credit (N. 07/15)

___07/15

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-05601>)

Rulemaking Authority 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b),
211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS.
History–New 6-6-11, Amended 1-25-12, 7-28-15,_____.



Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (SFOs)

**DR-116000
R. 01/18**

Rule 12-29.003
Florida Administrative Code
Effective XX/XX

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:	

Applying for (select one):

- Contribution to nonprofit scholarship-funding organization
Enter the nonprofit scholarship-funding organization to which the contribution will be made. A separate application is required for each organization: _____
- Credit Carryforward – Original confirmation number: _____

Total amount of planned contribution or credit carryforward: \$ _____

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution or credit carryforward amount entered above.

- \$ _____ Corporate Income Tax
Beginning Date of Tax Year: _____ Ending Date of Tax Year: _____
- \$ _____ Insurance Premium Tax
(For the current Calendar Year)
- \$ _____ Excise Tax on Malt Beverages
For the Fiscal Year beginning July 1, _____
Malt Beverage License Number: _____
- \$ _____ Excise Tax on Wine Beverages
For the Fiscal Year beginning July 1, _____
Wine Beverage License Number: _____
- \$ _____ Excise Tax on Liquor Beverages
For the Fiscal Year beginning July 1, _____
Liquor Beverage License Number: _____
- \$ _____ Sales and Use Tax due from a Direct Pay Permit Holder
For the Fiscal Year beginning July 1, _____
Sales Tax Certificate Number: _____
- \$ _____ Tax on Oil Production
For the Fiscal Year beginning July 1, _____
- \$ _____ Tax on Gas Production
For the Fiscal Year beginning July 1, _____

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

Parent corporation _____

Parent corporation's FEIN -

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the nonprofit scholarship-funding organization indicated in this application.

Under penalty of perjury, I declare that I have read this application and that the facts stated in it are true.

Signature of officer, owner, or partner

Date

You may apply for this credit allocation using the Department's website at: floridarevenue.com/taxes/sfo. When applying for a tax credit allocation, a separate application is required for each nonprofit scholarship-funding organization, each separate beverage license, and each sales tax certificate number. The tax year for insurance premium tax is the current calendar year. For corporate income tax, you must specify the applicable tax year. For all other taxes, you must specify the applicable state fiscal year.

Once you complete the online application you will receive a confirmation number that you can print out. The screen will display the information entered and confirm receipt of the electronic application for credit allocation or credit carryforward.

The Department will send you written correspondence within 10 working days of receiving your application. We will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

Who May Apply?

The following taxpayers may participate in the Florida Tax Credit Scholarship Program for contributions to nonprofit SFOs:

- Florida oil and gas production taxpayers (ss. 211.02 and 211.025, F.S.).
- Taxpayers who pay sales tax under a direct pay permit (s. 212.183, F.S.).
- Corporate income taxpayers (Chapter 220, F.S.).
- Taxpayers who pay excise tax on liquor, wine, and malt beverages (ss. 563.05, 564.06, and 565.12, F.S.).
- Insurance premium taxpayers (s. 624.509, F.S.).

Oil and Gas Production Tax

One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed fifty percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Sales and Use Tax Due From a Direct Pay Permit Holder

One hundred percent of an eligible contribution is allowed as a credit. Before a credit can be claimed on a sales and use tax return, the taxpayer must submit a copy of the certificate of contribution from each nonprofit SFO to:

Florida Department of Revenue
 Revenue Accounting
 PO Box 6609
 Tallahassee, FL 32314-6609

Within 10 working days, the Department of Revenue will respond with specific instructions about how to claim the credit on your return. In accordance with s. 1002.395(5)(f), F.S., the nonprofit scholarship-funding organization indicated on the application will be provided a copy of all letters or correspondence of acknowledgement generated by the Department with respect to the credit for sales and use tax from a direct pay permit holder.

Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit and the overall impact it has on the federal income tax due. The amount taken as a credit for the taxable year must be added back to taxable income. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Excise Tax on Liquor, Wine, and Malt Beverages

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 563.05, 564.06, or 565.12, F.S., except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. The amount of the credit taken may not exceed ninety percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Insurance Premium Tax

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 624.509, F.S., after deducting from such tax:

1. Deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. Credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. Credits for income tax paid under Chapter 220 F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S. (the sixty-five percent limitation).

A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Program Information

If the credit is not fully used in any applicable tax year (for corporate income or insurance premium tax) or state fiscal year (for excise tax on malt beverages, wine, and liquor; oil and gas production tax; or sales tax), application may be made to obtain approval to carry forward the unused credit in a subsequent year. An unused credit cannot be carried forward more than 5 years. The credit cannot be conveyed, assigned, or transferred to another entity unless the other entity is a member of the taxpayer's affiliated group, or all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. For transfers to another member of the taxpayer's affiliated group, use Form DR-116200 [incorporated by reference in Rule 12-29.003, Florida Administrative Code (F.A.C.)].

Contributions must be monetary and must be made to eligible nonprofit SFOs. The Department of Education establishes the eligibility of the nonprofit SFOs. A list of nonprofit SFOs is available from the Department of Education's website at www.floridaschoolchoice.org/. Their phone number is 800-447-1636.

Once you receive written confirmation and approval for the credit allocation from the Department, you are expected to make such contribution within the tax year or state fiscal year for which the credit allocation was approved.

Upon receiving a contribution, a nonprofit SFO will issue a certificate of contribution to the taxpayer. This certificate will contain the following information:

- Contributor's name
- Contributor's FEIN
- Contributor's license number issued by the Division of Alcoholic Beverages and Tobacco
- Amount of contribution
- Date of contribution
- Name of nonprofit SFO

An officer or authorized representative of the nonprofit SFO will sign the certificate. You must attach a copy of the certificate(s) of contribution to your tax return when filed; or for sales tax, submit a copy of the certificate to the Department before claiming the credit.

All other requirements of s. 1002.395, F.S., must be met to claim this credit.

The letter granting approval of the credit allocation will indicate the time frame in which the contribution must be made, and express that the credit is contingent upon an eligible contribution being made and accepted by the nonprofit SFO.

If the nonprofit SFO listed on the approval letter is unable to accept a contribution or part of a contribution because of its obligations under s. 1002.395, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution or partial contribution to another eligible nonprofit SFO. The taxpayer must keep the written statement for its records to support the credit claimed. Contributions must be made during the year specified in the approval letter.

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(g), F.S., and Rule 12C-1.034, F.A.C., for corporate income tax; ss. 624.5092 and 1002.395(5)(g), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium tax are decreased by the amount of the scholarship funding credit earned with contributions made during the tax year. Contributions must be made on or before the installment due date to decrease the amount that must be paid to meet the prior year exception.

Program Guidelines.

For corporate income tax and insurance premium tax, applications can be submitted beginning on the first business

day in January for contributions to be made in tax years that begin in the same calendar year.

For the excise tax on liquor, wine, and malt beverages, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

For the oil and gas production tax and sales tax paid under a direct pay permit, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

The allocation of each state fiscal year's allotted amount begins on the first business day in January.

We will accept applications until the allotted amount is reached or until the end of the applicable state fiscal year or tax year (for corporate income tax and insurance premium tax), whichever occurs first.

Example 1 – A corporate income taxpayer or insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2017, could submit an application between January 2, 2017 and December 31, 2017, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between January 1, 2017 and December 31, 2017.

Example 2 – A corporate income taxpayer applying for a credit allocation for its tax year beginning on July 1, 2017, could submit an application between January 2, 2017 and June 30, 2018, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2017 and June 30, 2018.

Example 3 – A sales taxpayer or oil and gas production taxpayer applying for a credit allocation could submit an application between January 2, 2017 and June 30, 2018, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2017 and June 30, 2018, and the credit can be claimed after the contribution is made and before June 30, 2018. For any credit amount that is not used before June 30, 2018, an application can be submitted beginning July 1, 2018, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.

Example 4 – A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation could submit an application between January 2, 2017 and June 30, 2018, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2017 and June 30, 2018, and the credit can be claimed after the contribution is made and before June 30, 2018. For any credit amount that is not used before June 30, 2018, an application can be submitted beginning July 1, 2018, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.



Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)

(Under sections [ss.] 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, and 1002.395, Florida Statutes, [F.S.]

DR-116100 R. 01/18 Rule 12-29.003 Florida Administrative Code Effective XX/XX

Business name _____

Federal Employer Identification Number (FEIN) [] [] - [] [] [] [] [] [] [] []

Mailing address _____

City _____ State _____ ZIP _____

Contact person _____ Contact's telephone number _____

Contact person's email address _____

If included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's FEIN [] [] - [] [] [] [] [] [] [] []

Original amount of planned contribution \$ [] [] [] , [] [] [] , [] [] [] . [] []

Confirmation number of original credit allocation application _____

Enter the name of the SFO the credit was originally approved for:

Enter the amount you wish to rescind \$ [] [] [] , [] [] [] , [] [] [] . [] []

Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):

- _____ Corporate Income Tax (Chapter 220, F.S.)
_____ Insurance Premium Tax (s. 624.509, F.S.)
_____ Excise Tax on Malt Beverages (s. 563.05, F.S.)
_____ Excise Tax on Wine Beverages (s. 564.06, F.S.)
_____ Excise Tax on Liquor Beverages (s. 565.12, F.S.)
_____ Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
_____ Tax on Oil Production (s. 211.02, F.S.)
_____ Tax on Gas Production (s. 211.025, F.S.)

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

Under penalty of perjury, I declare that I have read this application form and that the facts stated in it are true.

Signature of officer, owner, or partner

Date

Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved credit allocation for a contribution to an SFO. You must submit a separate application for the rescindment of each previously approved credit allocation.

Applications for rescindment can be made on the Department's Internet site: **floridarevenue.com**. Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don't have your original confirmation number contact the Revenue Accounting section at 850-617-8586.

Within ten working days of receipt of an application, we will send written correspondence regarding the approved amount or the reason we could not approve the rescindment.

We will approve the rescindment unless:

- (1) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on November 30th of the following year. For example, the allocation year beginning January 1, 2016, for the state fiscal year beginning July 1, 2016, closes for all taxpayers on November 30, 2017, regardless of whether the annual allotment has been reached because there are no more tax years remaining open that began in calendar year 2016 as of November 30, 2017.



Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit

DR-116200
R.01/18

Rule 12-29.003
Florida Administrative Code
Effective XX/XX

To transfer a tax credit available under the Florida Tax Credit Scholarship Program, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

Part I - Transferring Business Information

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:
<p>Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.</p>	<p>Florida Tax Credit Scholarship Program:</p> <p><input type="checkbox"/> Corporate Income Tax</p> <p><input type="checkbox"/> Insurance Premium Tax</p> <p><input type="checkbox"/> Tax on Oil Production</p> <p><input type="checkbox"/> Tax on Gas Production</p> <p><input type="checkbox"/> Sales and Use Tax (enter certificate number):</p> <p><input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Wine Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):</p>		

Tax Credit Allocation and Tax Credit Information:

Original Tax Credit Allocation

Original Amount of Tax Credit Allocation	\$
Tax Credit Allocation Confirmation Number	
Tax Year or State Fiscal Year Approved to Make a Contribution	
Amount Claimed	\$
Tax Year or Month/Year Claimed	

Approved Carryforward Amounts

Amount of Approved Tax Credit Carryforward	\$
Carryforward Confirmation Number	
Carryforward Amount Claimed	\$
Tax Year or Month/Year Carryforward Claimed	

Prior Transfers

Amount Previously Transferred	\$
Unused Amount	\$

Amount to be Transferred:

	\$
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Part II - Receiving Business Information - *A separate notice is required for each receiving business.*

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferee is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:

For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.

- Sales and Use Tax (enter certificate number):
- Excise Tax on Liquor Beverages (enter license number):
- Excise Tax on Wine Beverages (enter license number):
- Excise Tax on Malt Beverages (enter license number):

Part III - Transferring Business Certification - *Only an authorized officer of the transferring business may sign this notice.*

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for transfer to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Florida Tax Credit Scholarship Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

Signature of Authorized Officer of Transferring Business

Title

Printed Name of Authorized Officer

Date

**Instructions for Florida Tax Credit Scholarship Program
Notice of Intent to Transfer a Tax Credit**

To transfer a tax credit or a tax credit allocation under the Florida Tax Credit Scholarship Program both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on a tax return. A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer. The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Mail the completed and signed notice to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

The Department of Revenue will send written approval regarding the amount of the tax credit transferred within fifteen (15) days after receipt of a completed notice. You must have a letter from the Department approving the credit transfer prior to claiming the tax credit on a tax return.

The following tax allocations or tax credits may be transferred from one member of an affiliated group to another member of the same affiliated group:

- Tax credit allocations prior to making a contribution to an eligible nonprofit scholarship-funding organization.

- Tax credit allocations for which contributions have been made to an eligible nonprofit scholarship-funding organization, but the tax credit has not been claimed on a tax return.

- Tax credit amounts approved for carryforward that have not been claimed on a tax return.

A transferred tax credit may only be used against the same tax as the original tax credit approved by the Department. For example, if the transferring member received a sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use tax credit.

Members receiving a tax credit allocation must make a contribution to an eligible nonprofit scholarship-funding organization during the same period that the transferring member was required to make the contribution. The contribution must be made before the member may claim the tax credit.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX

AMENDING RULES 12A-1.004, 12A-1.005, 12A-1.038,
12A-1.044, 12A-1.060, AND 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendment to Rule 12A-1.004, F.A.C., updates the Department's webpage link that provides sales tax bracket rates.

The proposed amendments to Rule 12A-1.005, F.A.C., incorporates changes made to Section 212.04, F.S., by Section 22 of 2017-36, L.O.F., which authorize refunds or credits of sales tax paid on the purchase of admissions that are resold to certain exempt entities under certain circumstances.

The proposed amendments to Rule 12A-1.038, F.A.C., implement the statutory changes made to Section 212.08(6), F.S., by Section 26 of 2017-36, L.O.F., which allows an entity that operates a municipally-owned golf course to make certain purchases tax exempt under certain conditions.

The proposed amendments to Rule 12A-1.044, F.A.C., remove the requirement for vending machine operators to post a specified notice on vending machines, as provided in Section 24 of Chapter 2017-36, L.O.F.

The proposed amendments to Rule 12A-1.060, F.A.C., incorporate the statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application (Form DR-1), as provided in Section 29 of Chapter 2017-36.

The proposed amendments to Rule 12A-1.097, F.A.C., adopt, by reference, changes to forms currently used to administer sales and use tax, as well as to promulgate a form for the first time. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and implement statutory changes. The new form will be used in the calculation of sales tax on certain leases of real property, as provided in Chapter 2017-36, L.O.F.

Additional proposed amendments to Rules 12A-1.004, 12A-1.038, and 12A-1.060, F.A.C., update contact information.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed rule amendments incorporate changes made by the 2017 Florida Legislature; update the Department's webpage link; update the Department's contact information; and incorporate technical and administrative changes to forms currently used to administer sales and use tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, pp. 3835 – 3836), to advise the public of the proposed changes and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rules 12A-1.004, F.A.C., 12A-1.038, F.A.C., 12A-1.044, F.A.C., 12A-1.060, F.A.C., and 12A-1.097, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department’s website. No additional requests were received, and no workshop was held. No additional comments were received.

On September 5, 2017, the Department received a request to hold a workshop for Rule 12A-1.005, F.A.C. The request was supplemented by a written comment on September 13, 2017. Upon review, the Department modified the rule language. The proposed rule text presented today incorporates the requested change, which clarified the procedure for a dealer to administer a tax refund/credit when the tax has not yet been remitted to the Department. The individual withdrew the request for a workshop on September 13, 2017. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.004, F.A.C., 12A-1.005, F.A.C., 12A-1.038, F.A.C., 12A-1.044, F.A.C., 12A-1.060,

F.A.C., 12A-1.097, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4396).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4507-4511), to advise the public of the proposed changes to Rules 12A-1.004, F.A.C., 12A-1.005, F.A.C., 12A-1.038, F.A.C., 12A-1.044, F.A.C., 12A-1.060, F.A.C., and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, p. 5233), providing requested changes. The change to Rule 12A-1.038, F.A.C, removes the law implemented reference for section 212.21(2), F.S. The change to rule 12A-1.044, F.A.C., removes references to a subsection that was deleted when the rule was amended. A technical change was requested for Rule 12A-1.097, F.A.C., to insert the missing word “effective” into the amended rule text. The final rule language presented for adoption today reflects these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX

AMENDING RULES 12A-1.004, 12A-1.005, 12A-1.038, 12A-1.044, 12A-1.060, and
12A-1.097

12A-1.004 Sales Tax Brackets.

The Department has prepared, for public use, sales tax rate tables to provide the effective sales tax effective brackets for counties that do not impose a discretionary sales surtax and for counties that impose one or more discretionary sales surtax in Florida. Copies of effective sales tax brackets are available, without cost, by one or more of the following methods: 1) downloading the appropriate Sales Tax Rate Table from the Department's website ~~Internet site~~ at www.floridarevenue.com/forms ~~www.myflorida.com/dor/taxes~~; or, 2) calling the Department at 850-488-6800 ~~1(800)352-3674~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09,_____.

12A-1.005 Admissions.

(1) through (4) No change.

(5) Resale of Admissions.

(a) No change.

(b) ~~When~~ ~~However~~, if the purchaser of an admission resells the admission for the same amount or less, tax shall not be collected, and no credit is allowed for tax previously paid.

(c)1. When an admission is resold to an entity exempt from sales tax, the selling dealer may claim a credit or seek a refund from the Department for the amount of tax it paid on its purchase of the admission. This provision does not apply to sales of admissions to an exempt entity for resale. To receive a refund of tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer must file an Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department within 3 years after the date the tax was paid. The applicant shall include the exempt entity's Consumer's Certificate of Exemption, or other applicable proof of the entity's exempt status, as well as a copy of the documentation that provides evidence of the tax the applicant paid for the admission that was subsequently resold, such as a ticket or invoice. In lieu of filing an application for refund for tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer may claim a lawful deduction on its sales and use tax return. The selling dealer must retain copies of the supporting documentation necessary to substantiate its entitlement to a refund or credit of tax paid until tax imposed under Chapter 212, F.S., may no longer be determined and assessed under s. 95.091, F.S.

2. The purchaser of an admission that is resold to an entity exempt from sales tax may seek a refund of the tax paid on the admission directly from the selling dealer when the purchaser and

selling dealer are members of the same controlled group of corporations for federal income tax purposes. If the related selling dealer has remitted the tax collected from the related purchaser to the Department it may claim a credit or seek a refund from the Department for the sales tax that it refunded to the related purchaser by obtaining the supporting documentation and following the procedures provided in paragraph (5)(c). If the related selling dealer has not remitted the tax collected from the related purchaser, the selling dealer should retain copies of the supporting documentation necessary to substantiate its entitlement to a refund or credit in lieu of remitting the tax to the Department. The documentation must be retained until tax imposed under Chapter 212, F.S., may no longer be determined and assessed under s. 95.091, F.S.

(6) No change.

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15,_____.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) Sales made to exempt entities other than governmental units.

(a) through (e) No change.

(3)(f) The validity of a Florida Consumer's Certificate of Exemption may be verified by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> <http://www.myflorida.com/dor/gta.html>, by using the Department's

FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3)(g)1. No change.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> ~~<http://www.myflorida.com/dor/gta.html>~~, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. When using the Department's on-line Certificate Verification System, the dealer may key up to five Florida Consumer's Certificate of Exemption numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer's Certificate of Exemption number. Each verification system will issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer's Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3)(g)3. through 4. No change.

(3)(h) No change.

(4) Sales made directly to governmental units.

(4)(a) through (e) No change.

(4)(f) Payments made for the purchase or lease of items used for the operation or maintenance of a municipally owned golf course by an entity under contract with a municipality to maintain or operate a municipally-owned golf course are considered to be made directly by the municipality and are exempt when the following requirements are met:

1. Payment is made from golf course revenues or other funds provided by the municipality for use by the operator under contract;

2. The municipally-owned golf course is located in a county with a minimum population of 2 million residents;

3. Youth education programs are conducted on an ongoing basis at the municipally-owned golf course by a nonprofit organization exempt from federal income tax under 501(c)(3) of the Internal Revenue Code; and,

4. The municipally-owned golf course operator provides a copy of the municipality's Florida Consumer's Certificate of Exemption and a signed copy of the certificate provided in paragraph (4)(g). A selling dealer may verify the government entity's certificate exemption number by obtaining a transaction authorization number through the Department's online Certificate Verification System, as provided in paragraph (3)(f).

(g) The following is the certificate to be issued by a qualifying entity under contract with a municipality to maintain or operate a municipally-owned golf course to the selling dealer to make tax-exempt purchases or rentals:

EXEMPTION CERTIFICATE TO BE USED BY QUALIFYING MUNICIPALLY-
OWNED GOLF COURSE OPERATOR TO MAKE TAX EXEMPT PURCHASES

_____ (Purchaser's Name) certifies that the tangible personal property purchased or leased on or after _____ is exempt from sales tax, because the property will be used for the operation or maintenance of _____

(a municipally owned golf course), and that the following requirements have been met:

• Payment is made from golf course revenues or other funds provided by _____

(the municipality) for use by the purchaser;

• The municipally-owned golf course is located in a county with a minimum population of 2 million residents; and,

• Youth education programs are conducted on an ongoing basis at the municipally-owned golf course by a nonprofit organization exempt from federal income tax under 501(c)(3) of the Internal Revenue Code.

The undersigned understands that if the items purchased or leased do not qualify for exemption, or if the payment requirements listed above are not met, the undersigned will be subject to sales and use tax, interest, and penalties. Purchaser further understands that when any person shall fraudulently, for the purpose of evading tax, issue to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Purchaser's Name (Print or Type)

Date

Signature

Title

Name and address of Municipally-Owned Golf Course

Municipality's Consumer's Certificate of Exemption Number

Transaction Authorization Number (Not necessary when selling dealer retains a copy of the municipality's consumer's certificate of exemption)

(5)(a) through (b) No change.

(5)(c) Selling dealers may contact the Department at 850-488-6800, Monday through Friday (excluding holidays), ~~1(800)352-3671~~ to verify the specific exemption specified by the purchaser. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(5)(d) through (6) No change

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.07(1), 212.08(6), (7), 212.085, 212.18(2), (3), ~~212.21(2)~~ FS. History—New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, _____.

12A-1.044 Vending Machines.

(1) through

(2) All sales made through vending machines of food, beverages, or other items are taxed in

the manner provided in Section 212.0515(2), F.S., except as provided in paragraphs (a) and (b). See subsection (2) of Rule 12A-15.011, F.A.C., for the effective tax rates for sales made through vending machines in counties imposing a discretionary sales surtax.

(a) Receipts from vending machines owned and operated by churches or synagogues are exempt. ~~Such entities are not required to post a notice as required in subsection (4).~~

(b) Food and drinks sold for human consumption for 25 cents or less through a coin-operated vending machine sponsored by a nonprofit corporation under s. 501(c)(3) or (4) of the Internal Revenue Code of 1986, as amended, are exempt. ~~The nonprofit corporation is not required to post a notice as required in subsection (4).~~

(c) No change.

(3) Registration. Owners or operators of vending machines must obtain a separate Sales and Use Tax Certificate of Registration (Form DR-11) for each county in which the machines are located. One Sales and Use Tax Certificate of Registration is sufficient for all the owner's or operator's machines within a single county. See Rule 12A-1.060, F.A.C. Registration violations may be reported by calling 1(800)352-9273.

~~(4) Notice to be displayed on each vending machine; penalty and interest for failing to display notice.~~

~~(a) Before an operator may operate a food or beverage vending machine in this state, the operator must post a notice on each vending machine. Token machines are not considered to be vending machines which require a notice.~~

~~(b) The notice must contain the exact wording of the following statements in type that is not smaller than 14 point bold face, and the words "cash reward" must not be smaller than 30 point:~~

~~NOTICE TO CUSTOMER:~~

~~FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. Report any machine without a notice to 1(800)352-9273. You may be eligible for a CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT-OF-DATE PRODUCTS.~~

~~(c) The notice must be displayed on the upper front of a vending machine, unless such placement impairs the use of the machine. If the notice cannot be placed on the upper front of the vending machine, then the notice must be displayed on another place on the machine where it is easily readable by the public. The notice must be affixed to the machine so it is not easily removed.~~

~~(d) Any vending machine operator who fails to properly obtain and display the required notice on any vending machine is subject to the penalties and interest as provided in Section 212.0515(4), F.S.~~

(5) through (8) renumbered as (4) through (7), no further change.

Rulemaking Authority 212.0515, 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (24), 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, _____.

12A-1.060 Registration.

(1) No change.

(2) How to register as a dealer.

(a) Registration with the Department for the purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website ~~Internet site at the address shown in the parentheses (www.floridarevenue.com ~~www.myflorida.com/dor/~~)~~ using the Department's "e-Services" ~~without payment of a registration fee~~; or

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), with the Department, as indicated on the registration form, ~~with the required \$5 registration fee.~~

(2)(b) through (c) No change.

(3) Registration of transient accommodations.

(3)(a) through (d) No change.

(3)(e)1. through 4. No change.

(3)(e)5. ~~A \$5 registration fee must accompany Form DR-1C for each transient accommodation or time-share unit that is not currently registered with the Department.~~ A certificate of registration will be issued to the property owner for each property that is not a time-share unit and mailed to the agent's address. For time-share units, a certificate of registration will be issued and mailed to the agent or management company.

(3)(e)6. No change.

(4) through (5) No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-

77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15,_____.

12A-1.097 Public Use Forms.

(1) No change.

(1)(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at 850-488-6800 ~~1(800)352-3674~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(1)(b) through (4)(a) No change.

Form Number	Title	Effective Date
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. 01/1801/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06359)	<u>01/1801/16</u>
(c)	No Change	
(5)(a)	No Change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (R. 01/1801/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06360)	<u>01/1801/16</u>
(c) through (d)	No Change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (R. 01/1801/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06362)	<u>01/1801/16</u>
(f) through (k)	No Change	
(6) through (10)	No Change	

(11) DR-46NT	Nontaxable Medical Items and General Grocery List (R. <u>01/1801/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06368)	<u>01/1801/16</u>
(12) through (19)	No Change	
<u>(20) DR-2LLRP</u>	<u>Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable under Section 212.031(1)(c), Florida Statutes (N. 01/18)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	<u>01/18</u>

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17,_____.



Instructions for Consolidated Sales and Use Tax Return

DR-7N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting:

floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

Submit a new registration (online or paper) if you:

- move a business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Electronic Filing and Payment: Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit:

floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended Returns: If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday through Friday, excluding holidays, for assistance amending your returns.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit: **floridarevenue.com/taxes/certificates**
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties

also have a local option discretionary sales surtax. **Bracket rates** are available at: floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

Line A. Sales/Services

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

Note: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- **Taxable sales and untaxed purchases or uses of electricity on Line 17.**
- **Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.**
- **Taxable sales from amusement machines on Line 19.**

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \0.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%**, enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals **(5.8% Plus County Surtax Rate)**

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property, including docking or storage space for boats and tie-down or storage space for aircraft. Sales tax at the rate of 5.8%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of

consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)
 $\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)
 $\$93.58 \times .005 = \0.47 [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

You will not receive a credit if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due,

reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). **If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option

transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published

in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department’s website at: floridarevenue.com/taxes/tips.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Electronic Payment Check Box

Check the box in the bottom left corner of your *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON).

Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.

Use our Address/Jurisdiction database to determine which county an address is located in. Visit:
floridarevenue.com/taxes/pointmatch

Line 15(a). Exempt Amount of Items Over \$5,000

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

Example: If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

On each of your location returns, enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate

On each of your location returns, you must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Total Enterprise Zone Jobs Credits

On each of your location returns, enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call Return Reconciliation, Department of Revenue, at 850-717-6637.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

On each of your location returns, enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON). For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

Contact Us

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

If you have questions or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit:
floridarevenue.com/taxes/servicecenters.

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floridarevenue.com/dor/subscribe



Instructions for DR-15

FLORIDA Sales and Use Tax Returns

DR-15N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

SALES AND USE TAX RETURN				HD/PM Date: / /	DR-15 R. 01/15
1. Gross Sales		2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services	.	.	.	.	.
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →	.	.	.	.
C. Commercial Rentals	.	.	.	.	.
D. Transient Rentals	.	.	.	.	.
E. Food & Beverage Vending	.	.	.	.	.
Transient Rental Rate:	Surtax Rate:	Reporting Period	5. Total Amount of Tax Due	.	.
			6. Less Lawful Deductions	.	.
			7. Net Tax Due	.	.
			8. Less Est Tax Pd / DOR Cr Memo	.	.
			9. Plus Est Tax Due Current Month	.	.
			10. Amount Due	.	.
			11. Less Collection Allowance	.	.
			12. Plus Penalty	.	.
			13. Plus Interest	.	.
			14. Amount Due with Return	.	.

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: _____
Late After: _____
 Check here if payment was made electronically.

Be sure to use the correct tax return for each reporting period.

File and pay electronically and on time to receive a collection allowance.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer

Date

Signature of Preparer

Date

(_____) _____
Telephone Number

(_____) _____
Telephone Number

Discretionary Sales Surtax (Lines 15(a) through 15(d))

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

Be sure to complete Lines 15(a) through 15(d).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand-delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit:

floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Penalty and Interest: Avoid penalty and interest by filing your return and paying tax on time for each reporting period.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at: floridarevenue.com. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on Lines 1-21.

Amended replacement

FLORIDA DEPARTMENT OF REVENUE
6900 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information preprinted on it, write your business name, address, certificate number, and reporting period in the spaces**

provided. If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800 Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.

You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting: **floridarevenue.com/taxes/updateaccount.**

To notify us in writing, mail a letter to:

Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper), if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida

sales tax certificate number to obtain a transaction authorization number.

- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Visit: **floridarevenue.com/taxes/certificates**
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, or Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at: **floridarevenue.com/forms.**

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \$.05$ cents).

Line-by-Line Instructions

Line A. Sales/Services

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed

at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.

- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

NOTE: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \4.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

**Line C. Commercial Rentals
(5.8% Plus County Surtax Rate)**

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property, including docking or storage space for boats and tie-down or storage space for aircraft. Sales tax at the rate of 5.8%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-

exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)

$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)

$\$93.58 \times .005 = \0.47 [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

You will not receive a credit if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). **If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state

sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at: floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department’s website.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Electronic Payment Check Box

If you make your payment electronically, check the box in the bottom left corner of your DR-15 return.

Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also

applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit: floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

Enter the amount of taxable sales or purchases included in Line A, Column 3, are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

You must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Total Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call Return Reconciliation, Department of Revenue, at 850-717-6637.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit: floridarevenue.com/taxes/servicecenters.

Subscribe to receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: floridarevenue.com/dor/subscribe.

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: floridarevenue.com/taxes/education.



Instructions for DR-15EZ Sales and Use Tax Returns

DR-15EZ
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Are you Eligible to Use a DR-15EZ Return?

Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
 - aircraft,
 - boats or boat trailers, or
 - motor vehicles or other vehicles;
- ▶ Report tax on receipts from coin-operated:
 - amusement machines, or
 - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs tax credit or economic incentive tax credit

are **NOT** eligible to use a DR-15-EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

Collection Allowance

File and pay electronically and on time to receive a collection allowance.

Verify a Resale or Exemption Certificate:

Online: Visit www.floridarevenue.com

Phone: 877-357-3725

Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: www.floridarevenue.com/taxes

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at www.floridarevenue.com/dor/list

you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at www.floridarevenue.com. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at www.floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

The image shows a Florida Sales and Use Tax Return form (DR-19EZ, R. 01/15). The form includes fields for Certificate Number, Reporting Period, Surtax Rate, Location/Mailing Address Changes, Telephone Number, and Amount Due From Line 9. A large, semi-transparent watermark reading "Amended replacement" is overlaid on the form. The Florida Department of Revenue logo and address (5500 W Tennessee St, Tallahassee FL 32399-0120) are visible at the bottom left.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit www.floridarevenue.com/forms, select the Sales and Use Tax section, and then select

the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting www.floridarevenue.com/taxes and selecting "Update Account Information Online." To notify us in writing, mail a letter to:

Account Management – MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit www.floridarevenue.com
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at www.floridarevenue.com.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax

and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \0.05 cents).

Line-by-Line Instructions

Note: You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (5.8% Plus County Surtax Rate)

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property, including docking or storage space for boats and tie-down or storage space for aircraft. Sales tax at the rate of 5.8%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation).

The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

Line 1. Gross Sales

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Line 2. Exempt Sales

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Line 3. Taxable Sales/Purchases

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

Line 4. Total Tax Due

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

Lines 1 through 4 Instructions to Report Tax on Sales and Purchases

Line 1. Gross Sales

Enter the total amount of gross sales. Do not include tax collected in gross sales.

Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Line 3. Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	<u>- \$100.00</u>
Equals taxable sales	\$900.00
Plus taxable purchases	<u>+\$50.00</u>
Equals Line 3	\$950.00

Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

Line 6. Less Department of Revenue Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

Line 7. Net Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

You will not receive a credit if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 8. ~~Less Collection Allowance or Plus Penalty and Interest~~

E-file/E-pay to Receive Collection Allowance

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at www.floridarevenue.com.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50.
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department’s website.

Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

Electronic Payment Check Box

If you make your payment electronically, check the box on the front of your DR-15EZ return.

**Discretionary Sales Surtax Information
Lines A – B**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit: <https://pointmatch.floridarevenue.com>

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

***NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example below illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)
- <u>\$5,000</u> (Limit on a single item)
\$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example below illustrates how to compute the discretionary sales surtax on Line B.

Example for Line B

A business located in a county with a 1% surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows: $\$1,000 \times 1\% = \10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ($\$10 \times 3$ items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: www.floridarevenue.com

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit: www.floridarevenue.com and select "CONTACT."

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at www.floridarevenue.com/dor/list.



Nontaxable Medical Items and General Grocery List

DR-46NT
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency Virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use

Cosmetics and Toilet Articles

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)
- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts

Prosthetic Appliances or Orthopedic Appliances - continued

- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

Other Exempt Medical Items

- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes
- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Other Exempt Medical Items - continued

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are TAXABLE, even though the equipment may be used in connection with medical treatment.

Optical Goods

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

Products to Absorb Menstrual Flow

Products used to absorb menstrual flow are EXEMPT from Tax. Some examples of items that would be EXEMPT are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

General Groceries

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are TAXABLE. Sandwiches sold ready for immediate consumption are TAXABLE.

- Baked goods and baking mixes
- Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods
- Bread or flour products
- Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated
- Butter
- Canned foods
- Cereal and cereal products

General Groceries - continued

Cheese and cheese products
Cocoa
Coffee and coffee substitutes
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard
Cookies, including chocolate-coated or cream-filled
Crackers
Dairy products
Dairy substitutes
Dietary substitutes (including herbal supplements)
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)
Eggs and egg products
Fish, shellfish, and other fish products
Food coloring
Food supplements
Frozen foods
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads
Grain products and pastas, including macaroni and noodle products, rice and rice dishes
Honey
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)
Jams, jellies, and preserves
Margarine
Marshmallows
Meal replacement powders and drinks, including liquid food supplements

General Groceries - continued

Meat and meat products
Meat substitutes
Milk and milk products, including products intended to be mixed with milk
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)
Peanut butter
Poultry and poultry products
Salad dressings and dressing mixes
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial
Sandwich spreads
Sauces and gravies
Seafood and seafood products
Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)
Spreads, except those cooked or prepared on the seller's premises
Sugar, sugar products, and substitutes
Tea (including herbal tea), unless sold in liquid form
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)
Vegetable oils, lard, olive oil, shortenings, and oleomargarine
Vegetable salads, fresh (except those sold cooked with eating utensils)
Vitamins and minerals

Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

Exempt Infant Supplies

Baby food
Baby formulas, liquid or powder
Baby teething lotion
Baby teething powder
Oral electrolyte solutions for infants and children

Exempt Miscellaneous Items

Bibles, hymn books, and prayer books
Flags, United States or official state flag of Florida

Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure^{1 and 2}
Seeds, including field, garden, and flower (no exemption certificate required)
Fungicides^{1 and 2}
Herbicides^{1 and 2}
Insecticides^{1 and 2}
Pesticides^{1 and 2}
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans²
Weed killers^{1 and 2}

¹ Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

² The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.



Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2 LLRP
 N. 01/18

Rule 12A-1.097
 Florida Administrative Code
 Effective ##/##

5.8% rate

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .17	.01	5.18 - 5.34	.31
.18 - .34	.02	5.35 - 5.51	.32
.35 - .51	.03	5.52 - 5.68	.33
.52 - .68	.04	5.69 - 5.86	.34
.69 - .86	.05	5.87 - 6.03	.35
.87 - 1.03	.06	6.04 - 6.20	.36
1.04 - 1.20	.07	6.21 - 6.37	.37
1.21 - 1.37	.08	6.38 - 6.55	.38
1.38 - 1.55	.09	6.56 - 6.72	.39
1.56 - 1.72	.10	6.73 - 6.89	.40
1.73 - 1.89	.11	6.90 - 7.06	.41
1.90 - 2.06	.12	7.07 - 7.24	.42
2.07 - 2.24	.13	7.25 - 7.41	.43
2.25 - 2.41	.14	7.42 - 7.58	.44
2.42 - 2.58	.15	7.59 - 7.75	.45
2.59 - 2.75	.16	7.76 - 7.93	.46
2.76 - 2.93	.17	7.94 - 8.10	.47
2.94 - 3.10	.18	8.11 - 8.27	.48
3.11 - 3.27	.19	8.28 - 8.44	.49
3.28 - 3.44	.20	8.45 - 8.62	.50
3.45 - 3.62	.21	8.63 - 8.79	.51
3.63 - 3.79	.22	8.80 - 8.96	.52
3.80 - 3.96	.23	8.97 - 9.13	.53
3.97 - 4.13	.24	9.14 - 9.31	.54
4.14 - 4.31	.25	9.32 - 9.48	.55
4.32 - 4.48	.26	9.49 - 9.65	.56
4.49 - 4.65	.27	9.66 - 9.82	.57
4.66 - 4.82	.28	9.83 - 10.09	.58
4.83 - 5.09	.29	10.10 - 10.17	.59
5.10 - 5.17	.30	10.18 - 10.34	.60

Amount of Sale	Tax	Amount of Sale	Tax
10.35 - 10.51	.61	15.52 - 15.68	.91
10.52 - 10.68	.62	15.69 - 15.86	.92
10.69 - 10.86	.63	15.87 - 16.03	.93
10.87 - 11.03	.64	16.04 - 16.20	.94
11.04 - 11.20	.65	16.21 - 16.37	.95
11.21 - 11.37	.66	16.38 - 16.55	.96
11.38 - 11.55	.67	16.56 - 16.72	.97
11.56 - 11.72	.68	16.73 - 16.89	.98
11.73 - 11.89	.69	16.90 - 17.06	.99
11.90 - 12.06	.70	17.07 - 17.24	1.00
12.07 - 12.24	.71	17.25 - 17.41	1.01
12.25 - 12.41	.72	17.42 - 17.58	1.02
12.42 - 12.58	.73	17.59 - 17.75	1.03
12.59 - 12.75	.74	17.76 - 17.93	1.04
12.76 - 12.93	.75	17.94 - 18.10	1.05
12.94 - 13.10	.76	18.11 - 18.27	1.06
13.11 - 13.27	.77	18.28 - 18.44	1.07
13.28 - 13.44	.78	18.45 - 18.62	1.08
13.45 - 13.62	.79	18.63 - 18.79	1.09
13.63 - 13.79	.80	18.80 - 18.96	1.10
13.80 - 13.96	.81	18.97 - 19.13	1.11
13.97 - 14.13	.82	19.14 - 19.31	1.12
14.14 - 14.31	.83	19.32 - 19.48	1.13
14.32 - 14.48	.84	19.49 - 19.65	1.14
14.49 - 14.65	.85	19.66 - 19.82	1.15
14.66 - 14.82	.86	19.83 - 20.09	1.16
14.83 - 15.09	.87		
15.10 - 15.17	.88		
15.18 - 15.34	.89		
15.35 - 15.51	.90		

Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2 LLRP
N. 01/18

5.8% plus 0.5% local option (6.3%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .15	.01	4.93 - 5.07	.32
.16 - .31	.02	5.08 - 5.23	.33
.32 - .47	.03	5.24 - 5.39	.34
.48 - .63	.04	5.40 - 5.55	.35
.64 - .79	.05	5.56 - 5.71	.36
.80 - .95	.06	5.72 - 5.87	.37
.96 - 1.12	.07	5.88 - 6.03	.38
1.13 - 1.26	.08	6.04 - 6.19	.39
1.27 - 1.42	.09	6.20 - 6.34	.40
1.43 - 1.58	.10	6.35 - 6.50	.41
1.59 - 1.74	.11	6.51 - 6.66	.42
1.75 - 1.90	.12	6.67 - 6.82	.43
1.91 - 2.06	.13	6.83 - 6.98	.44
2.07 - 2.22	.14	6.99 - 7.14	.45
2.23 - 2.38	.15	7.15 - 7.30	.46
2.39 - 2.53	.16	7.31 - 7.46	.47
2.54 - 2.69	.17	7.47 - 7.61	.48
2.70 - 2.85	.18	7.62 - 7.77	.49
2.86 - 3.01	.19	7.78 - 7.93	.50
3.02 - 3.17	.20	7.94 - 8.09	.51
3.18 - 3.33	.21	8.10 - 8.25	.52
3.34 - 3.49	.22	8.26 - 8.41	.53
3.50 - 3.65	.23	8.42 - 8.57	.54
3.66 - 3.80	.24	8.58 - 8.73	.55
3.81 - 3.96	.25	8.74 - 8.88	.56
3.97 - 4.12	.26	8.89 - 9.04	.57
4.13 - 4.28	.27	9.05 - 9.20	.58
4.29 - 4.44	.28	9.21 - 9.36	.59
4.45 - 4.60	.29	9.37 - 9.52	.60
4.61 - 4.76	.30	9.53 - 9.68	.61
4.77 - 4.92	.31	9.69 - 9.84	.62

Amount of Sale	Tax	Amount of Sale	Tax
9.85 - 10.09	.63	14.93 - 15.07	.95
10.10 - 10.15	.64	15.08 - 15.23	.96
10.16 - 10.31	.65	15.24 - 15.39	.97
10.32 - 10.47	.66	15.40 - 15.55	.98
10.48 - 10.63	.67	15.56 - 15.71	.99
10.64 - 10.79	.68	15.72 - 15.87	1.00
10.80 - 10.95	.69	15.88 - 16.03	1.01
10.96 - 11.11	.70	16.04 - 16.19	1.02
11.12 - 11.26	.71	16.20 - 16.34	1.03
11.27 - 11.42	.72	16.35 - 16.50	1.04
11.43 - 11.58	.73	16.51 - 16.66	1.05
11.59 - 11.74	.74	16.67 - 16.82	1.06
11.75 - 11.90	.75	16.83 - 16.98	1.07
11.91 - 12.06	.76	16.99 - 17.14	1.08
12.07 - 12.22	.77	17.15 - 17.30	1.09
12.23 - 12.38	.78	17.31 - 17.46	1.10
12.39 - 12.53	.79	17.47 - 17.61	1.11
12.54 - 12.69	.80	17.62 - 17.77	1.12
12.70 - 12.85	.81	17.78 - 17.93	1.13
12.86 - 13.01	.82	17.94 - 18.09	1.14
13.02 - 13.17	.83	18.10 - 18.25	1.15
13.18 - 13.33	.84	18.26 - 18.41	1.16
13.34 - 13.49	.85	18.42 - 18.57	1.17
13.50 - 13.65	.86	18.58 - 18.73	1.18
13.66 - 13.80	.87	18.74 - 18.88	1.19
13.81 - 13.96	.88	18.89 - 19.04	1.20
13.97 - 14.12	.89	19.05 - 19.20	1.21
14.13 - 14.28	.90	19.21 - 19.36	1.22
14.29 - 14.44	.91	19.37 - 19.52	1.23
14.45 - 14.60	.92	19.53 - 19.68	1.24
14.61 - 14.76	.93	19.69 - 19.84	1.25
14.77 - 14.92	.94	19.85 - 20.09	1.26

Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2LLRP
N. 01/18

5.8% plus 1.0% local option (6.8%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .14	.01	5.10 - 5.14	.35
.15 - .29	.02	5.15 - 5.29	.36
.30 - .44	.03	5.30 - 5.44	.37
.45 - .58	.04	5.45 - 5.58	.38
.59 - .73	.05	5.59 - 5.73	.39
.74 - .88	.06	5.74 - 5.88	.40
.89 - 1.02	.07	5.89 - 6.02	.41
1.03 - 1.17	.08	6.03 - 6.17	.42
1.18 - 1.32	.09	6.18 - 6.32	.43
1.33 - 1.47	.10	6.33 - 6.47	.44
1.48 - 1.61	.11	6.48 - 6.61	.45
1.62 - 1.76	.12	6.62 - 6.76	.46
1.77 - 1.91	.13	6.77 - 6.91	.47
1.92 - 2.05	.14	6.92 - 7.05	.48
2.06 - 2.20	.15	7.06 - 7.20	.49
2.21 - 2.35	.16	7.21 - 7.35	.50
2.36 - 2.50	.17	7.36 - 7.50	.51
2.51 - 2.64	.18	7.51 - 7.64	.52
2.65 - 2.79	.19	7.65 - 7.79	.53
2.80 - 2.94	.20	7.80 - 7.94	.54
2.95 - 3.08	.21	7.95 - 8.08	.55
3.09 - 3.23	.22	8.09 - 8.23	.56
3.24 - 3.38	.23	8.24 - 8.38	.57
3.39 - 3.52	.24	8.39 - 8.52	.58
3.53 - 3.67	.25	8.53 - 8.67	.59
3.68 - 3.82	.26	8.68 - 8.82	.60
3.83 - 3.97	.27	8.83 - 8.97	.61
3.98 - 4.11	.28	8.98 - 9.11	.62
4.12 - 4.26	.29	9.12 - 9.26	.63
4.27 - 4.41	.30	9.27 - 9.41	.64
4.42 - 4.55	.31	9.42 - 9.55	.65
4.56 - 4.70	.32	9.56 - 9.70	.66
4.71 - 4.85	.33	9.71 - 9.85	.67
4.86 - 5.09	.34	9.86 - 10.09	.68

Amount of Sale	Tax	Amount of Sale	Tax
10.10 - 10.14	.69	15.10 - 15.14	1.03
10.15 - 10.29	.70	15.15 - 15.29	1.04
10.30 - 10.44	.71	15.30 - 15.44	1.05
10.45 - 10.58	.72	15.45 - 15.58	1.06
10.59 - 10.73	.73	15.59 - 15.73	1.07
10.74 - 10.88	.74	15.74 - 15.88	1.08
10.89 - 11.02	.75	15.89 - 16.02	1.09
11.03 - 11.17	.76	16.03 - 16.17	1.10
11.18 - 11.32	.77	16.18 - 16.32	1.11
11.33 - 11.47	.78	16.33 - 16.47	1.12
11.48 - 11.61	.79	16.48 - 16.61	1.13
11.62 - 11.76	.80	16.62 - 16.76	1.14
11.77 - 11.91	.81	16.77 - 16.91	1.15
11.92 - 12.05	.82	16.92 - 17.05	1.16
12.06 - 12.20	.83	17.06 - 17.20	1.17
12.21 - 12.35	.84	17.21 - 17.35	1.18
12.36 - 12.50	.85	17.36 - 17.49	1.19
12.51 - 12.64	.86	17.50 - 17.64	1.20
12.65 - 12.79	.87	17.65 - 17.79	1.21
12.80 - 12.94	.88	17.80 - 17.94	1.22
12.95 - 13.08	.89	17.95 - 18.08	1.23
13.09 - 13.23	.90	18.09 - 18.23	1.24
13.24 - 13.38	.91	18.24 - 18.38	1.25
13.39 - 13.52	.92	18.39 - 18.52	1.26
13.53 - 13.67	.93	18.53 - 18.67	1.27
13.68 - 13.82	.94	18.68 - 18.82	1.28
13.83 - 13.97	.95	18.83 - 18.97	1.29
13.98 - 14.11	.96	18.98 - 19.11	1.30
14.12 - 14.26	.97	19.12 - 19.26	1.31
14.27 - 14.41	.98	19.27 - 19.41	1.32
14.42 - 14.55	.99	19.42 - 19.55	1.33
14.56 - 14.70	1.00	19.56 - 19.70	1.34
14.71 - 14.85	1.01	19.71 - 19.85	1.35
14.86 - 15.09	1.02	19.86 - 20.09	1.36

Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2LLRP
N. 01/18

5.8% plus 1.5% local option (7.3%)

Amount of Sale	Tax	Amount of Sale	Tax
.10 - .13	.01	4.94 - 5.06	.37
.14 - .27	.02	5.07 - 5.20	.38
.28 - .41	.03	5.21 - 5.34	.39
.42 - .54	.04	5.35 - 5.47	.40
.55 - .68	.05	5.48 - 5.61	.41
.69 - .82	.06	5.62 - 5.75	.42
.83 - .95	.07	5.76 - 5.89	.43
.96 - 1.09	.08	5.90 - 6.02	.44
1.10 - 1.23	.09	6.03 - 6.16	.45
1.24 - 1.36	.10	6.17 - 6.30	.46
1.37 - 1.50	.11	6.31 - 6.43	.47
1.51 - 1.64	.12	6.44 - 6.57	.48
1.65 - 1.78	.13	6.58 - 6.71	.49
1.79 - 1.91	.14	6.72 - 6.84	.50
1.92 - 2.05	.15	6.85 - 6.98	.51
2.06 - 2.19	.16	6.99 - 7.12	.52
2.20 - 2.32	.17	7.13 - 7.26	.53
2.33 - 2.46	.18	7.27 - 7.39	.54
2.47 - 2.60	.19	7.40 - 7.53	.55
2.61 - 2.73	.20	7.54 - 7.67	.56
2.74 - 2.87	.21	7.68 - 7.80	.57
2.88 - 3.01	.22	7.81 - 7.94	.58
3.02 - 3.15	.23	7.95 - 8.08	.59
3.16 - 3.28	.24	8.09 - 8.21	.60
3.29 - 3.42	.25	8.22 - 8.35	.61
3.43 - 3.56	.26	8.36 - 8.49	.62
3.57 - 3.69	.27	8.50 - 8.63	.63
3.70 - 3.83	.28	8.64 - 8.76	.64
3.84 - 3.97	.29	8.77 - 8.90	.65
3.98 - 4.10	.30	8.91 - 9.04	.66
4.11 - 4.24	.31	9.05 - 9.17	.67
4.25 - 4.38	.32	9.18 - 9.31	.68
4.39 - 4.52	.33	9.32 - 9.45	.69
4.53 - 4.65	.34	9.46 - 9.58	.70
4.66 - 4.79	.35	9.59 - 9.72	.71
4.80 - 4.93	.36	9.73 - 9.86	.72

Amount of Sale	Tax	Amount of Sale	Tax
9.87 - 10.09	.73	14.94 - 15.06	1.10
10.10 - 10.13	.74	15.07 - 15.20	1.11
10.14 - 10.27	.75	15.21 - 15.34	1.12
10.28 - 10.41	.76	15.35 - 15.47	1.13
10.42 - 10.54	.77	15.48 - 15.61	1.14
10.55 - 10.68	.78	15.62 - 15.75	1.15
10.69 - 10.82	.79	15.76 - 15.89	1.16
10.83 - 10.95	.80	15.90 - 16.02	1.17
10.96 - 11.09	.81	16.03 - 16.16	1.18
11.10 - 11.23	.82	16.17 - 16.30	1.19
11.24 - 11.36	.83	16.31 - 16.43	1.20
11.37 - 11.50	.84	16.44 - 16.57	1.21
11.51 - 11.64	.85	16.58 - 16.71	1.22
11.65 - 11.78	.86	16.72 - 16.84	1.23
11.79 - 11.91	.87	16.85 - 16.98	1.24
11.92 - 12.05	.88	16.99 - 17.12	1.25
12.06 - 12.19	.89	17.13 - 17.26	1.26
12.20 - 12.32	.90	17.27 - 17.39	1.27
12.33 - 12.46	.91	17.40 - 17.53	1.28
12.47 - 12.60	.92	17.54 - 17.67	1.29
12.61 - 12.73	.93	17.68 - 17.80	1.30
12.74 - 12.87	.94	17.81 - 17.94	1.31
12.88 - 13.01	.95	17.95 - 18.08	1.32
13.02 - 13.15	.96	18.09 - 18.21	1.33
13.16 - 13.28	.97	18.22 - 18.35	1.34
13.29 - 13.42	.98	18.36 - 18.49	1.35
13.43 - 13.56	.99	18.50 - 18.63	1.36
13.57 - 13.69	1.00	18.64 - 18.76	1.37
13.70 - 13.83	1.01	18.77 - 18.90	1.38
13.84 - 13.97	1.02	18.91 - 19.04	1.39
13.98 - 14.10	1.03	19.05 - 19.17	1.40
14.11 - 14.24	1.04	19.18 - 19.31	1.41
14.25 - 14.38	1.05	19.32 - 19.45	1.42
14.39 - 14.52	1.06	19.46 - 19.58	1.43
14.53 - 14.65	1.07	19.59 - 19.72	1.44
14.66 - 14.79	1.08	19.73 - 19.86	1.45
14.80 - 14.93	1.09	19.87 - 20.09	1.46

Florida Sales Tax Brackets
Effective on all Leases and Licenses
of Real Property Transactions
Taxable under Section 212.031(1)(c), Florida Statutes

DR-2LLRP
N. 01/18

5.8% plus 2.0% local option (7.8%)

Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax	Amount of Sale	Tax
.10 - .12	.01	5.10 - 5.12	.40	10.10 - 10.12	.79	15.10 - 15.12	1.18
.13 - .25	.02	5.13 - 5.25	.41	10.13 - 10.25	.80	15.13 - 15.25	1.19
.26 - .38	.03	5.26 - 5.38	.42	10.26 - 10.38	.81	15.26 - 15.38	1.20
.39 - .51	.04	5.39 - 5.51	.43	10.39 - 10.51	.82	15.39 - 15.51	1.21
.52 - .64	.05	5.52 - 5.64	.44	10.52 - 10.64	.83	15.52 - 15.64	1.22
.65 - .76	.06	5.65 - 5.76	.45	10.65 - 10.76	.84	15.65 - 15.76	1.23
.77 - .89	.07	5.77 - 5.89	.46	10.77 - 10.89	.85	15.77 - 15.89	1.24
.90 - 1.02	.08	5.90 - 6.02	.47	10.90 - 11.02	.86	15.90 - 16.02	1.25
1.03 - 1.15	.09	6.03 - 6.15	.48	11.03 - 11.15	.87	16.03 - 16.15	1.26
1.16 - 1.28	.10	6.16 - 6.28	.49	11.16 - 11.28	.88	16.16 - 16.28	1.27
1.29 - 1.41	.11	6.29 - 6.41	.50	11.29 - 11.41	.89	16.29 - 16.41	1.28
1.42 - 1.53	.12	6.42 - 6.53	.51	11.42 - 11.53	.90	16.42 - 16.53	1.29
1.54 - 1.66	.13	6.54 - 6.66	.52	11.54 - 11.66	.91	16.54 - 16.66	1.30
1.67 - 1.79	.14	6.67 - 6.79	.53	11.67 - 11.79	.92	16.67 - 16.79	1.31
1.80 - 1.92	.15	6.80 - 6.92	.54	11.80 - 11.92	.93	16.80 - 16.92	1.32
1.93 - 2.05	.16	6.93 - 7.05	.55	11.93 - 12.05	.94	16.93 - 17.05	1.33
2.06 - 2.17	.17	7.06 - 7.17	.56	12.06 - 12.17	.95	17.06 - 17.17	1.34
2.18 - 2.30	.18	7.18 - 7.30	.57	12.18 - 12.30	.96	17.18 - 17.30	1.35
2.31 - 2.43	.19	7.31 - 7.43	.58	12.31 - 12.43	.97	17.31 - 17.43	1.36
2.44 - 2.56	.20	7.44 - 7.56	.59	12.44 - 12.56	.98	17.44 - 17.56	1.37
2.57 - 2.69	.21	7.57 - 7.69	.60	12.57 - 12.69	.99	17.57 - 17.69	1.38
2.70 - 2.82	.22	7.70 - 7.82	.61	12.70 - 12.82	1.00	17.70 - 17.82	1.39
2.83 - 2.94	.23	7.83 - 7.94	.62	12.83 - 12.94	1.01	17.83 - 17.94	1.40
2.95 - 3.07	.24	7.95 - 8.07	.63	12.95 - 13.07	1.02	17.95 - 18.07	1.41
3.08 - 3.20	.25	8.08 - 8.20	.64	13.08 - 13.20	1.03	18.08 - 18.20	1.42
3.21 - 3.33	.26	8.21 - 8.33	.65	13.21 - 13.33	1.04	18.21 - 18.33	1.43
3.34 - 3.46	.27	8.34 - 8.46	.66	13.34 - 13.46	1.05	18.34 - 18.46	1.44
3.47 - 3.58	.28	8.47 - 8.58	.67	13.47 - 13.58	1.06	18.47 - 18.58	1.45
3.59 - 3.71	.29	8.59 - 8.71	.68	13.59 - 13.71	1.07	18.59 - 18.71	1.46
3.72 - 3.84	.30	8.72 - 8.84	.69	13.72 - 13.84	1.08	18.72 - 18.84	1.47
3.85 - 3.97	.31	8.85 - 8.97	.70	13.85 - 13.97	1.09	18.85 - 18.97	1.48
3.98 - 4.10	.32	8.98 - 9.10	.71	13.98 - 14.10	1.10	18.98 - 19.10	1.49
4.11 - 4.23	.33	9.11 - 9.23	.72	14.11 - 14.23	1.11	19.11 - 19.23	1.50
4.24 - 4.35	.34	9.24 - 9.35	.73	14.24 - 14.35	1.12	19.24 - 19.35	1.51
4.36 - 4.48	.35	9.36 - 9.48	.74	14.36 - 14.48	1.13	19.36 - 19.48	1.52
4.49 - 4.61	.36	9.49 - 9.61	.75	14.49 - 14.61	1.14	19.49 - 19.61	1.53
4.62 - 4.74	.37	9.62 - 9.74	.76	14.62 - 14.74	1.15	19.62 - 19.74	1.54
4.75 - 4.87	.38	9.75 - 9.87	.77	14.75 - 14.87	1.16	19.75 - 19.87	1.55
4.88 - 5.09	.39	9.88 - 10.09	.78	14.88 - 15.09	1.17	19.88 - 20.09	1.56

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.070

SUMMARY OF PROPOSED RULE

The proposed amendment implements statutory changes made by Chapter 2017-36, L.O.F., to the sales tax rate for certain leases of real property and to make technical changes to remove obsolete information.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment implements statutory changes made by Chapter 2017-36, L.O.F., to the sales tax rate for certain leases of real property and to make technical changes to remove obsolete information.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, p. 3836), to advise the public of the proposed change to Rule 12A-1.070, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rule 12A-1.070, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests for a workshop were received, and no workshop was held. Additional comments were received from another party, requesting language be added to the rule. After review, no changes were made to proposed text in response to those comments.

Written comments were received by the Department regarding proposed changes to Rule 12A-1.070, F.A.C., from a taxpayer requesting that language be added to the rule in order to clarify that new lease agreements are not required in order for the reduced tax rate to apply to rental payments received after January 2018. The Department declined to make changes to the proposed rule based on the comments received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.070, F.A.C. A notice for the public hearing was published in the Florida Administrative

Register on October 10, 2017 (Vol. 43, No. 196, p. 4369).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4511-4514), to advise the public of the proposed changes to Rule 12A-1.070, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, pp. 5233-5234), to clarify that additional statutory exemptions, other than currently listed Rule 12A-1.070 (1), F.A.C., may apply to leases and licenses of real property; to correct the omission of the number “3” from the example listed in Rule 12A-1.070(4)(e)1., F.A.C.; and, to insert the word “Return” in Rule 12A-1.070(4)(g)2., F.A.C. The final rule language presented for adoption today reflects these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.070

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.

(1)(a) Every person who rents or leases any real property or who grants a license to use, occupy, or enter upon any real property is exercising a taxable privilege unless such real property is:

1. through 5.

6. a. through d. No change.

e. ~~From July 1, 1990, through June 30, 1991, property used at an airport to operate advertising displays in any county as defined in Section 125.011(1), F.S., was exempt from tax.~~

7. No change.

8. ~~Effective July 1, 1987, P~~property leased, subleased, or rented to a person providing food and drink concessionaire services within the premises of a movie theater, a business operated under a permit issued pursuant to Chapter 550, F.S. (dog and horse racing), or any publicly owned arena, sports stadium, convention hall, exhibition hall, auditorium, or recreational facility; however, licenses to use for such spaces are subject to sales tax ~~have been taxable since July 1, 1986, and remain taxable.~~

9. No change

10. Classified as a type of property for which another exemption may apply pursuant to section 212.031, F.S.

(b)1. No change.

2. ~~However, effective July 1, 1987, a~~ A person providing retail concessionaire services involving the sale of food and drink or other tangible personal property within the premises of an airport shall not be subject to the tax on any license to use such property. For purposes of this subparagraph, the term “sale” shall not include the leasing of tangible personal property.

3. No change.

(c) ~~Effective July 1, 1987, R~~real property used as an integral part of the performance of qualified production services shall not be subject to tax. The term “qualified production services” means any activity or service performed directly in connection with the production of a qualified motion picture. The term “qualified motion picture” means all or any part of a series of related images, either on film, tape, or other embodiment, including, but not limited to, all items comprising part of the original work and film-related products derived therefrom, as well as duplicates and prints thereof, and all sound recordings created to accompany a motion picture, which is produced, adapted, or altered for exploitation in, on, or through any medium or device and at any location, primarily for entertainment, commercial, industrial, or educational purposes and includes:

(1) through 5. No Change

~~(d) The provisions of this rule relating to the license to use, occupy, or enter upon any real property are effective July 1, 1986, unless otherwise noted.~~

(e) through (f) redesignated (d) through (e) No change.

(2) through (3) No change.

(4)(a) No change.

(b) The tax shall be paid at the rate of 5.8 percent ~~prior to February 1, 1988, and 6 percent~~

~~on or after February 1, 1988~~, on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose.

The amount of tax due must be calculated with the use of the applicable effective sales tax brackets (Form DR-2 LLRP, Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable Under Section 212.031(1)(c), Florida Statutes, incorporated by reference in Rule 12A-1.097, F.A.C.)

(c) and (d) No change.

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor's invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are "additional rent" and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. City Utilities' service bill to Landlord is as follows:

Electrical energy	\$1000.00
Gas energy	500.00
Gross Receipts Tax (\$1500 x 2.5%)	37.50
Subtotal – subject to sales tax	1537.00

Sewage & garbage service	100.00
Water service	50.00
Florida sales tax	92.50
Municipal utilities tax (\$1500 x 10%)	<u>150.00</u>
Total Amount Due	\$1929.75

Landlord charges each tenant \$2,000 rent, which includes the tenant's use of the common areas, in addition to the tenant's pro rata share of utilities, including sales tax on utilities, gross receipts tax on utilities and municipal utility tax based on Landlord's cost. Of the above total charges that add up to \$1,929.75, the charges for services of sewage, garbage, and water service are not utility service charges on which tax was paid by Landlord. Consequently, only the portion of each tenant's \$385.95 share of the total charge billed by City Utilities (\$1,929.75) which represents the tenant's share of non-taxable charges is taxable as rent. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant's one-fifth share of charges for sewage, garbage, & water	30.00
Total subject to tax	\$2,030.00
Florida (<u>5.8%</u>) (6%) sales tax	<u>117.74</u> 121.80
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	<u>355.95</u>
Total Amount Due	<u>\$2,503.69</u> 2,507.75

2. Example: Same facts as above, except Landlord marks up the total of City Utilities' service bill by 10 percent, resulting in a total charged to the tenants for utilities of \$2,122.73, instead of the \$1,929.75 actually paid by Landlord for the utilities. Thus each tenant's one-fifth share of utilities would be \$424.55, instead of \$385.95. Again, if Landlord separately states the

utility charges on the tenant's invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant's share of utilities not taxed (total utilities \$424.55, less utilities on which Landlord paid tax \$355.95)	68.60
Total subject to tax	\$2,068.60
Florida (<u>5.8%</u>) (6%) sales tax	<u>119.94</u> 124.12
Reimbursement for one-fifth share of utilities on which tax was paid by lessor	<u>355.95</u>
Total Amount Due	<u>\$2,544.49</u> 2,548.67

However, where a landlord marks up the utilities, in addition to the sales tax being due, gross receipts tax, at the rate of 2.5 percent, would also be due on the marked-up portion, pursuant to Section 203.01, F.S.

(f) through (g) No change.

1. No change.

2. Notwithstanding the provisions of subparagraph 1. above, if the amount paid by a lessee to a lessor to cancel or terminate a lease agreement is recorded as a rental expense in the lessee's books and records, then such payment is subject to tax. However, if the lessee does not record that payment as a rental expense, then such payment is not considered a payment for the lease of the real property but as a payment to cancel or terminate the agreement, and is not subject to tax. If the lessee records the payment as a rental expense but does not remit tax to the lessor on such payment, then the lessee is required to remit the tax on such charge directly to the Department of Revenue. The lessee is required to remit the tax on Form DR-15, Sales and Use Tax Return, if a registered dealer, or if unregistered, the lessee is required to remit the tax on Form DR-15MO, Out-of-State Purchase Return. Forms DR-15 and DR-15MO are incorporated by reference in Rule

12A-1.097, F.A.C.

(5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400 and pays Landlord ~~\$23.20~~ 24 rental tax. Tenant subleases 100 square feet, or one half, of the space to Subtenant for \$300 and collects \$ ~~17.40~~ 18 tax which he remits to the State, less a credit of ~~\$11.60~~ 12 for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400 is \$200 and ~~5.8~~ 6 percent of this amount is ~~\$11.60~~ 12.)

(9) No change.

(10) When the owner of a business, or the operator of a business who is a lessee or licensee, provides floor space to any person, and in addition thereto and in connection therewith also provides certain services to such person such as display, delivery, wrapping, packaging, telephone, credit, collection, or accounting, the amount charged by the lessee or licensee to such person constitutes the lease or rental of or license to use or occupy real property and where the charges for such services are not separately stated in the agreement and on the invoices or other billings, the total consideration paid under the agreement is taxable. ~~Prior to July 1, 1987, and on or after January 1, 1988, W~~ where the charges for such services are separately stated in the agreement and on the invoices or other billings, only those charges for floor space are taxable.

When the operator of a business is a lessee or licensee, he may take credit in accordance with the provisions of subsection (8) of this rule, for the tax paid on the floor space which he subleases or assigns.

(11) through (16) No change.

~~(17)(a) Prior to July 1, 1987, when a lessee or licensee was required under the terms of his lease or license fee arrangement to make payments to a merchants' association or to the lessor or other person receiving the rent or payment, by the rental or license fee arrangement, to be transmitted without deduction therefrom to a merchants' association, such payments were not rent and were exempt. "Merchants' association" means a corporation not for profit organized and existing for the sole and exclusive purpose of promoting the businesses of a group of merchants.~~

~~(b) Effective July 1, 1987, such Ppayments to a merchants' association by a lessee or licensee shall be taxable if the payments are a part of the consideration for the right to use or occupy the real property. If the payments are not part of the consideration for the right to use or occupy the real property, such payments are not taxable.~~

(18) through (22) No change.

(23) The applicable tax rate for rental payments made by a tenant is based on the date that the tenant occupies or is entitled to occupy the property. The applicable tax rate may not be avoided by delaying or prepaying rent or license fee payments.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(h), (i), (13), 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.087

SUMMARY OF PROPOSED RULE

The proposed amendment implements the new sales and use tax exemption for certain animal and aquaculture health products.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment incorporates legislative changes in Section 212.08(5)(a), F.S., provided by Section 26, Chapter 2017-36, Laws of Florida. The new exemption created in that section allows for the exempt sale of certain animal and aquaculture health products. The rule change provides a suggested certificate to document an exempt sale.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, pp. 3836 – 3837), to advise the public of the proposed change to Rule 12A-1.087, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rule 12A-1.087, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.087, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4369) .

SUMMARY OF RULE HEARING

DATE

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4514-4517), to advise the public of the proposed changes to Rule 12A-1.087, F.A.C., and to provide that, if requested in writing, a rule hearing

would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.087

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1) through (10)(d) No Change

(e) Selling dealers may contact the Department at 850-488-6800, Monday through Friday (excluding holidays) ~~1(800)352-3671~~ to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under Section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below, or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE
ITEMS FOR AGRICULTURAL USE OR FOR
AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT

This is to certify that the items identified below, purchased on or after _____ (date) from _____ (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.

Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.

Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.

Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.

Animal health product that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.

Aquaculture health product to prevent or treat fungi, bacteria, and parasitic diseases, as

provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under s. 597.004, F.S.

() Nets, and parts used in the repair of nets, purchased by commercial fisheries.

() Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

() Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

() Seedlings, cuttings, and plants used to produce food for human consumption.

() Stakes used to support plants during agricultural production.

() Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

() Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

() Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S.

() Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling 850-488-6800, Monday through Friday (excluding holidays). ~~1(800)352-3671~~.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name _____

Purchaser's Address _____

Name and Title of Purchaser's Authorized Representative _____

Sales and Use Tax Certificate No. (if applicable) _____

By _____

(Signature of Purchaser or Authorized Representative)

Title _____

(Title – only if purchased by an authorized representative of a business entity)

Date _____

(g) The following is a suggested format of an exemption certificate to be issued by any person purchasing a trailer qualifying for a partial exemption under Section 212.08(3)(b), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers when purchasing trailers qualifying for the partial exemption.

SUGGESTED EXEMPTION CERTIFICATE

FARM TRAILERS WEIGHING

12,000 POUNDS OR LESS

This is to certify that the trailer described below, purchased on or after _____(date) from _____ (Selling Dealer's Business Name) is purchased by a farmer in accordance with Section 212.08(3)(b), F.S., for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another.

DESCRIPTION OF TRAILER INCLUDING WEIGHT:

Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax. I understand that if I use the equipment for any purpose other than the one stated, I must pay tax on the initial \$20,000 of the purchase price of the trailer directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony. The exemption specified by the purchaser may be verified by calling 850-488-6800, Monday through Friday (excluding holidays) ~~1(800)352-3671~~.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable) _____

By _____

(Signature of Purchaser or Authorized Representative)

Title _____

(Title – only if purchased by an authorized representative of a business entity)

Date _____

(11)(a) thorough (c)3. No Change

4. Selling dealers may contact the Department at 850-488-6800, Monday through Friday (excluding holidays) ~~1(800)352-3671~~ to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(11)(c)5. No Change

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(~~jjj~~kkk), 212.085₂ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.003

SUMMARY OF PROPOSED RULE

The proposed amendment eliminates the requirement to submit \$5.00 application fee with the Florida Business Tax Application, form DR-1.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment brings the rule into compliance with statutory changes made in Section 29 of Chapter 2017-36, L.O.F., which eliminated the \$5.00 registration fee required of persons that submit a Florida Business Tax Application, form DR-1.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, p. 3837), to advise the public of the proposed changes to Rule 12A-12.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-12.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, pp. 4369-4370).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4517-4518), to advise the public of the proposed changes to Rule 12A-12.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-12-003

12A-12.003 Registration.

(1)(a) No Change

(b) Registration with the Department for purposes of making retail sales of new motor vehicle tires or lead-acid batteries is available by using one of the following methods:

1. Registering through the Department's website, ~~Internet site at the address shown in the parentheses (www.floridarevenue.com ~~www.myflorida.com/dor~~), using the Department's "e-Services" ~~without payment of a registration fee~~; or~~

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.)₂ with the Department, as indicated on the registration form, ~~with the required \$5.00 application fee.~~

(1)(c) through (2) No Change

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS.
Law Implemented 212.18(3), 403.718, 403.7185 FS. History—New 1-2-89, Amended 10-16-89, 12-16-91, 4-2-00, 4-17-03, 11-6-07, _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULE 12A-15.014

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate the reduction of the sales tax rate for certain leases and licenses to use real property provided by section 21 of Chapter 2017-36 L.O.F., and bring sales tax rate for electricity into compliance with current law.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments incorporate the reduction of the sales tax rate for certain leases and licenses to use real property provided by section 21 of Chapter 2017-36 L.O.F., and bring the sales tax rate for electricity into compliance with current law.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, p. 3837), to advise the public of the proposed changes to Rule 12A-15.014, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rule 12A-15.014, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-15.014, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4370).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4518-4519), to advise the public of the proposed changes to Rule 12A-15.014, F.A.C., and to provide that, if requested in writing, a rule hearing

would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. The noted changes regarding Law Implemented citations were addressed through technical changes. The final rule language presented for adoption today reflects these changes.

DEPARTMENT OF REVENUE
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-15.014

12A-15.014 Transition Rule.

(1)(a) through (b) No change.

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed at 5.8 % ~~6%~~ plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) Electric Utilities; Natural or Manufactured Gas; Fuel Oil.

(a) Electric utilities and sellers of gas and fuel oil normally bill their customers after the period of service. The 6.95% ~~7%~~ tax rate plus the surtax rate will apply to billing cycles, which includes services billed for cycles ending on or after the effective date of any such surtax.

1. through 2. No change.

(b) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055, ~~212.06(10)~~ FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.004

SUMMARY OF PROPOSED RULE

The proposed amendment implements statutory changes made by Chapter 2017-36 L.O.F., by removing the reference to a registration fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment implements statutory changes made by Chapter 2017-36 L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, pp. 3837 – 3838), to advise the public of the

proposed changes to Rule 12A-16.004, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-16.004, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4370).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, p. 4519), to advise the public of the proposed changes to Rule 12A-16.004, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-16.004

12A-16.004 Registration.

(1) No change.

(2)(a) Registration with the Department for purposes of leasing or renting any for hire passenger motor vehicle is available by using one of the following methods:

1. Registering through the Department's website, ~~Internet site at the address shown in the parentheses (www.floridarevenue.com ~~www.myflorida.com/dor~~), using the Department's "e-Services" ~~without payment of a registration fee~~; or~~

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration form, ~~with the required \$5.00 application fee.~~

(2)(b) through (3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History—New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, ____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendment updates tax returns and other forms used to administer the Florida communications services tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment adopts, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, p. 3838), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. No written requests for a workshop were received and no workshop was held. An interested party did request a copy of revised forms, when available. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.100, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4370).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4520-4521), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

A comment of a technical nature was received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response to the question posed, but no changes to the rule were necessary.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

12A-19.100 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website ~~Internet site~~ at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at 850-488-6800 ~~1(800)352-3674~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department’s TDD at 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/18	January 2018 -	January 1, 2018 -
01/17	January 2017 – <u>December 2017</u>	January 1, 2017 – <u>December 31, 2017</u>
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011

08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3) No change		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/18 17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07758)	01/18 17
(4)(a) through (nn) are renumbered (4)(b) through (oo)		
(5) DR-700019	Communications Services Use Tax Return (R. 01/18 17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07759)	01/18 17
(6) through (13) No change		

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, ____.



Florida Communications Services Tax Return

DR-700016 R. 01/18

Name Address City/State/ZIP

BUSINESS PARTNER NUMBER FEIN

FROM: REPORTING PERIOD TO: M M D D Y Y Y Y M M D D Y Y Y Y

Handwritten Example 0 1 2 3 4 5 6 7 8 9 Typed Example 0 1 2 3 4 5 6 7 8 9 Use black ink.

Table with 12 rows for tax calculations and columns for US Dollars and Cents.

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/18

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

Business Partner Number Reporting Period Business Address

DOR USE ONLY postmark or hand delivery date

Check here if your address or business information changed and enter changes below. New location address: Telephone number: New mailing address:

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online via our website at: **floridarevenue.com**

File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at:

floridarevenue.com



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0720	
Alachua			0.0552	
Archer			0.0552	
Gainesville			0.0587	
Hawthorne			0.0552	
High Springs			0.0552	
La Crosse			0.0372	
Micanopy			0.0540	
Newberry			0.0552	
Waldo			0.0552	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0540	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0522	
Coconut Creek			0.0522	
Cooper City			0.0522	
Coral Springs			0.0522	
Dania Beach			0.0532	
Davie			0.0520	
Deerfield Beach			0.0522	
Fort Lauderdale			0.0522	
Hallandale Beach			0.0522	
Hillsboro Beach			0.0120	
Hollywood			0.0522	
Lauderdale Lakes			0.0532	
Lauderdale-by-the-Sea			0.0522	
Lauderhill			0.0522	
Lazy Lake			0.0060	
Lighthouse Point			0.0622	
Margate			0.0532	
Miramar			0.0522	
North Lauderdale			0.0522	
Oakland Park			0.0542	
Parkland			0.0522	
Pembroke Park			0.0522	
Pembroke Pines			0.0542	
Plantation			0.0522	
Pompano Beach			0.0522	
Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
West Park			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0522	
Naples			0.0522	
COLUMBIA				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0460	
Plant City			0.0632	
Tampa			0.0582	
Temple Terrace			0.0600	
HOLMES				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0361	
Bonita Springs			0.0361	
Cape Coral			0.0522	
Estero			0.0361	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY				
Unincorporated area			0.0180	
Bristol			0.0642	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0184	
Jupiter Island			0.0522	
Ocean Breeze			0.0220	
Sewalls Point			0.0312	
Stuart			0.0522	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
Unincorporated area			0.0230	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0280	
Mary Esther			0.0502	
Niceville			0.0550	
Shalimar			0.0500	
Valparaiso			0.0522	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
OSCEOLA				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BUSINESS INFORMATION				
Business name		Business partner number		
PALM BEACH				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
West Palm Beach			0.0602	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PINELLAS				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
POLK				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0214	
Hastings			0.0552	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0510	
Jay			0.0190	
Milton			0.0642	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0572	
PAGE TOTAL				
GRAND TOTAL (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments															
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number			State Tax Calculation			Local Tax Calculation			Penalty and Interest	
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest			
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
TOTAL:															

Gross Receipts Calculation		Penalty and Interest Calculation				
L. Change in Reported Taxable Sales (See Instructions)	M. Rate	+/-	N. Collection Allowance Adjustment (See Instructions)	O. Adjustment Amount (Report credits in parentheses)	P. Penalty	Q. Interest

Penalty and Interest Calculation		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	
R. Net Tax Adjustments (Add Cols. E, I and O)	S. Penalty (Add Cols. J and P)	T. Interest (Add Cols. K and Q)	U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits

Business name					Business partner number	
A. Local Jurisdiction	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N
R. 01/18
Page 19

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at: floridarevenue.com/taxes/cst

When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at: floridarevenue.com/taxes/rates
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

If you change your business name, mailing address, or close or sell your business, immediately notify the Department.

The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount, then select *Change address or account status*.

Where to send payments and returns

Make check payable to and send with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32314-6520

You may e-file and e-pay using our website at: floridarevenue.com

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Note: Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at: floridarevenue.com/taxes/cst

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92 percent state tax and .15 percent gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

Column B - Rate. Enter the appropriate rate for the applied period that you are adjusting.

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

Column E - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column F - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column C - Rate. Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8%, which is a combination of the 6.65 percent state portion and the .15% gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15% gross receipts portion.

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situs errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

Column P - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column Q - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Completing the Return

This form is machine-readable. Please follow the hand print or machine print instructions. Use black ink.

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9
Use black ink.	

Business partner number - This is a unique identifier assigned by the Department.

Rounding rule - All dollar amounts should be rounded up to the nearest hundredth (.01).

Line-by-Line Instructions

Enter all demographic information requested on the front of the coupon.

Line 1 - Total purchases. Enter the total amount of communications services purchased during this reporting period. Note that direct-to-home satellite services have a different tax rate than other services. If part of your total purchases includes direct-to-home satellite services, you must calculate this tax separately and report it on Line 2.

Line 2 - Tax due on direct-to-home satellite services. Multiply your total purchases of direct-to-home satellite services by the tax rate of 11.44 percent (.1144). Enter the result on Line 2. If **all** your purchases were direct-to-home satellite services, do not complete lines 3, 4, 5, or 6.

Line 3 - 4.92% state plus .15% gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the 5.07 percent (.0507) rate, which is comprised of the 4.92 percent state and .15 percent gross receipts tax rates. Enter the result on Line 3. If your purchases qualify for the partial exemption for residential services, enter zero.

Line 4 - Gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the gross receipts tax rate of 2.37 percent (.0237). Enter the result on Line 4.

Lines 5a and 5b - Local tax for jurisdiction. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the local tax rate of the jurisdiction where the services were used. To verify the current local rate for your service address, visit the Department's website at:

floridarevenue.com/taxes/pointmatch, and input the address. You may also call Taxpayer Services at 850-488-6800. Write the name of the taxing jurisdiction and the tax amount on Line 5a. If you have locations in more than one jurisdiction, you must calculate the tax for each one separately and report the local tax on a separate line (Line 5b). If you need to report more than two locations, contact Taxpayer Services.

Line 6 - Total local tax. Enter the total of Lines 5a and 5b.

Line 7 - Total tax due. Add lines 2, 3, 4, and 6. This is the total amount of communications services tax due. Enter this amount in Line 7 on the front and back of the coupon.

Line 8 - Penalty. A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 7 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. Obtain current interest rates from our website. Multiply Line 7 by the applicable interest rate and enter the result.

Line 10 - Total amount due with return. Add lines 7, 8, and 9 and enter the result. Enclose a check for this amount, payable to the Florida Department of Revenue.

Signature. The return must be signed. **Failure to sign the return will delay processing.**

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at: **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

	US DOLLARS					•	CENTS	
1. Total purchases	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
2. Tax due on direct-to-home satellite services	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
3. 4.92% state plus .15% gross receipts tax (combined 5.07%)	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
4. Gross receipts tax	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
5.a. Local tax for jurisdiction	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
5.b. Local tax for jurisdiction	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
6. Total local tax (add Lines 5a and 5b)	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				
7. Total tax due (add Lines 2, 3, 4, and 6). Enter this amount in Line 7 on front of coupon.	<input type="text"/>	•	<input type="text"/>	<input type="text"/>				

Check here if this is your final return.

Under penalties of perjury, I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Taxpayer's name (type or print)		Telephone number	
Taxpayer's signature		Date	
Address			
City/State/ZIP			
Preparer's name (type or print)		Telephone number	
Preparer's signature		Date	

STATE OF FLORIDA
DEPARTMENT OF REVENUE
MISCELLANEOUS TAX
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULES 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080,
12B-5.110, 12B-5.120, 12B-5.150, 12B-5.300, AND 12B-5.400

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12B-5.030, F.A.C., 12B-5.040, F.A.C., 12B-5.050, F.A.C., 12B-5.060, F.A.C., 12B-5.070, F.A.C., 12B-5.080, F.A.C., 12B-5.110, F.A.C., 12B-5.300, F.A.C., and 12B-5.400, F.A.C., implement statutory changes made by Chapter 2017-36, L.O.F., which removed certain application and annual renewal license fees.

In addition, proposed amendments to Rules 12B-5.030, F.A.C., 12B-5.040, F.A.C., 12B-5.050, F.A.C., 12B-5.060, F.A.C., 12B-5.070, F.A.C., 12B-5.080, F.A.C., and 12B-5.110, F.A.C., update contact information for the Department.

Rules 12B-5.050, F.A.C., and 12B-5.070, F.A.C., require all terminal suppliers to submit the Terminal Supplier Fuel Tax Return electronically by electronic data interchange. The Department is implementing an extensible markup language (XML) system as a means to allow terminal suppliers to submit the report electronically. The additional proposed amendments to Rules 12B-5.050, F.A.C., and 12B-5.070, F.A.C, incorporate the Department's XML remittance system.

The proposed amendments to Rule 12B-5.120, F.A.C., incorporate statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application, form DR-1, as provided in Section 29 of Chapter 2017-36, L.O.F.

The proposed amendments to Rule 12B-5.150, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of the tax on motor fuels, diesel fuels, aviation fuels, pollutants, and natural gas fuel. These changes include removal of references to the \$30 application and annual renewal motor fuel tax license fees, the removal of a \$2 motor fuel tax refund processing fee, and the removal of the \$5 application and annual renewal license fee required of applicants for a retailer of natural gas license, as eliminated by Chapter 2017-36, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed rule amendments incorporate changes made by the 2017 Florida Legislature; incorporate an additional remittance system for terminal suppliers; and update the Department's contact information.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, pp. 3838 – 3839), to advise the public of the proposed changes and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. On September 5, 2017, the Department received a request to hold a workshop for Rules 12B-5.030, F.A.C., 12B-5.040, F.A.C., 12B-5.050, F.A.C., 12B-5.060, F.A.C., 12B-5.070, F.A.C., 12B-5.080, F.A.C., 12B-5.110, F.A.C., 12B-5.120, F.A.C., 12B-5.150, F.A.C., 12B-5.300, F.A.C., and 12B-5.400, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department’s website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-5.030, F.A.C., 12B-5.040, F.A.C., 12B-5.050, F.A.C., 12B-5.060, F.A.C., 12B-5.070, F.A.C., 12B-5.080, F.A.C., 12B-5.110, F.A.C., 12B-5.120, F.A.C., 12B-5.150, F.A.C., 12B-5.300, F.A.C., and 12B-5.400, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, pp. 4370-4371).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4522-4526), to advise the public of the proposed

changes to Rules 12B-5.030, F.A.C., 12B-5.040, F.A.C., 12B-5.050, F.A.C., 12B-5.060, F.A.C., 12B-5.070, F.A.C., 12B-5.080, F.A.C., 12B-5.110, F.A.C., 12B-5.120, F.A.C., 12B-5.150, F.A.C., 12B-5.300, F.A.C., and, 12B-5.400, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response to the questions posed, but no changes to the rules or forms were necessary.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULES 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080,
12B-5.110, 12B-5.120, 12B-5.150, 12B-5.300, AND 12B-5.400

12B-5.030 Importers.

(1) No change.

(2) Licensing and Bonding

(a) Licensing.

1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~1(800) 352-3674~~, Monday through Friday (excluding holidays); ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. No change.

~~6. Each initial and renewal application must be accompanied by a \$30 license tax.~~

(b) through (c) No change.

(5) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)
FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051,
206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History—New 7-1-96, Amended 11-
21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12,_____.

12B-5.040 Carriers.

(1) Licensing.

(a) No change.

(b)1. through 3. No change.

4. Form DR-654 may be obtained from the Department by: 1) calling the at Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) No change.

~~(d) Each initial or renewal application must be accompanied by a \$30 license tax.~~

(2) through (3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8)
FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS.
History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15,_____.

12B-5.050 Terminal Suppliers.

(1) No change.

(2) Licensing and Bonding.

(a) Licensing.

1. through 4. No change.

5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

6. No change.

~~7. Each initial or renewal application must be accompanied by a \$30 license tax.~~

8. through 9., renumbered 7. through 8. No change.

(b) No change.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel Fuels Taxes EDI Technical Implementation Guide —~~ANSI ASC X12-V.4030~~ (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or by Extensible Markup

Language, as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15,_____.

12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a) 1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. No change.

~~6. Each initial and renewal application must be accompanied by a \$30 license tax.~~

(b) through (c) No change.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, _____.

12B-5.070 Terminal Operators.

(1) Licensing.

(a) No change.

(b) 1. through 3. No change.

4. Form DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) No change.

~~(d) Each initial or renewal application must be accompanied by a \$30 license tax for each terminal location operated.~~

(2) Information Returns.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel ~~Fuels~~ Taxes EDI Technical Implementation Guide ~~—ANSI ASC X12 V.4030~~ (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or by Extensible Markup Language, as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each

terminal location. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, _____.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. No change.

~~6. Each initial or renewal application must be accompanied by a \$30 license tax.~~

(c) No change.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)
FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41,
206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS.
History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15,

12B-5.110 Blenders.

(1) No change

(2) Licensing

(a)1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

~~5. Each initial or renewal application must be accompanied by a \$30 license tax.~~

(b) No change.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)
FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS.
History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, _____.

12B-5.120 Resellers and Retail Dealers.

(1) No change.

(2)(a) Registration with the Department for purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website ~~Internet site at the address shown in the parentheses (~~ www.floridarevenue.com ~~http://www.myflorida.com/dor)~~ using the Department's "e-Services" ~~without payment of a registration fee~~; or

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the form, ~~and the required \$5 registration fee.~~

(b) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, _____.

12B-5.150 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods:

1) downloading the form from the Department's website ~~Internet—site~~ at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms/~~; or, 2) calling the Department at (850)488-6800 ~~1(800)352-3671~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-138	Application for Fuel Tax Refund – Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (R. 01/18 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02121)	01/18 01/13
(3) DR-156	Florida Fuel or Pollutants Tax Application (R. 01/18 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 07760)	01/18 01/17
(4) DR-156R	Renewal Application for Florida Fuel/Pollutant License (R. 01/18 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 03579)	01/18 01/14
(5) through (9)	No change	
(10) DR-160	Application for Fuel Tax Refund – Mass Transit System Users (R. 01/18 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02122)	01/18 01/13
(11) DR-176	Application for Air Carrier Fuel Tax License (R. 01/18 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 06331)	01/18 01/16
(12) through (13)	No change.	
(14) DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts (R. 01/18 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02124)	01/18 01/13
(15) DR-190	Application for Fuel Tax Refund – Non-Public Schools (R. 01/18 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02125)	01/18 01/13
(16) through (35)	No change.	
(36) DR-309660	Application for Pollutants Tax Refund (R. 01/18 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02148)	01/18 01/13
(37) <u>DR-309650</u>	Motor and Other Fuel Taxes Fuels EDI Technical Implementation Guide (ANSI ASC X12 V.4030) (R. 01/18 July 2015) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 05602)	01/18 07/15

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17,_____.

12B-5.300 Aviation Fuel Licensees.

(1) through (8) No change.

(9)(a)1. through 3. No change.

~~4. Each initial or renewal application must be accompanied by a \$30 license fee.~~

(9)(b) through (c) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 213.37 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17,_____.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) Licensing and Bonding.

(b)1. through 2. No change.

~~3. Each initial or renewal application submitted by a person who is not currently licensed under Part I, II, or III of Chapter 206, F.S., must be accompanied by a \$30 registration fee.~~

(c) through (e) No change.

(4) through (7) No change.

Specific Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12,_____.



Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes For the Quarter Ending

DR-138
R. 01/18

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

Check here if amending

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee, FL 32314-6490
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Part I – Gasoline, Gasohol

1. **Beginning inventory** (Must agree with closing inventory from prior quarter)
2. **Gallons purchased** ("Schedule of Purchases" attached)
3. **Closing inventory** (Use this figure for beginning inventory on next claim)
4. **Total consumption** (Add Lines 1 and 2. Subtract Line 3)
5. **Gallons not eligible for refund** (Highway use, pleasure fishing)
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4)
7. (A) Refund for **Agricultural, Aquacultural, or Commercial Fishing Purposes** (Line 6 X)
(B) Refund for **Commercial Aviation Purposes** (Line 6 X)

Gallons	
Gasoline/Gasohol	
	<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"/> <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"/> . <input type="text"/> <input type="text"/>
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	\$ <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"/> <input type="text"/>

See item eight on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those permit holders located in counties levying the local option tax as provided in s. 336.025, Florida Statutes (F.S.) and the SCETS tax imposed according to s. 206.41(1)(f), F.S. Current local option and SCETS tax rates are available through our Internet site at: floridarevenue.com/taxes/fuel, then select Fuel Rate Tax Information Publications.

1. **Total gallons purchased and used subject to refund** , , .
(Must not exceed gallons claimed in Part I, Line 6)
2. **Rate of tax levied:**
Gasoline/Gasohol _____ Cent(s) **\$** , , .
3. **Amount of tax claimed for refund (Line 1 X Line 2)**..... **\$** , , .

Net Refund Due (Add Part I, Line 7(A) or 7(B) plus Part II, Line 3) **\$** , , .

No refund will be issued for less than \$5.00.

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email address



**Important Information Concerning Application for Fuel Tax Refund
Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes**

A Power of Attorney, Florida Department of Revenue Form DR-835,
must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of:
 - A. The fuel sales tax on gasoline/gasohol levied under s. 206.41(1)(g), F.S., used for agricultural, aquacultural, commercial fishing, and commercial aviation purposes and the municipal fuel tax levied under s. 206.41(1)(c), F.S., for agricultural, aquacultural and commercial fishing purposes.
 - B. The total amount of the local option tax levied in applicable counties according to s. 336.025 and the SCETS tax imposed according to s. 206.41(1) (f), F.S.
 - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications on the Department's website at: floridarevenue.com/taxes/tips.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department of Revenue, Refunds.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Applications must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified, written excuse is submitted with the claim and only if the prior quarter's claim was filed on time.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
 - Fuel was used by a qualified applicant
 - Fuel taxes were paid on the refundable gallons
 - Gallons reported as Beginning and Ending Inventory
 - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (page 3) detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
 - A. Name and address of supplier that you purchased motor fuel from.
 - B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.
 - C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
 - D. Sales invoice number.
 - E. Date that you took possession of the motor fuel from the supplier (must be

within this calendar quarter).

- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of an overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter for agricultural, aquacultural, and commercial aviation purposes will not be eligible for the full refundable rates for the current year. Instead, these gallons should be multiplied by last year's rates. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

Line-by-Line Instructions For Parts I and II

Part I – Purchases of gasoline and gasohol.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not eligible for refund – This represents fuel which was not used for farming, fishing, or commercial aviation purposes. Fuel used in any vehicles or equipment driven or operated upon the highways of this state is not eligible for refund.

This restriction does not apply to the movement of a farm vehicle, or farm equipment, citrus harvesting equipment, or citrus loaders between farms.
- Line 6. Gallons claimed for refund –
 - Agricultural or aquacultural represents fuel that was used in any tractor, vehicle, citrus front loader, citrus harvesting equipment, or other farm equipment used exclusively on a farm or for processing farm products on the farm. This includes goats licensed under section 320.08 (3) (d), F.S., that use motor fuel on or between farms.
 - Commercial Fishing or aquacultural represents fuel used in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp or sponges for resale to the public.
 - Commercial Aviation represents fuel used in the operation of aviation ground support vehicles or equipment.

Part II – Local Option Tax.

- Line 1. This line represents gallons of fuel used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
- Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) F.S.



Florida Fuel or Pollutants Tax Application

DR-156
R. XX/XX

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

- ❖ Blender
- ❖ Carrier
- ❖ Exporter
- ❖ Importer
- ❖ Local Government
- ❖ Mass Transit System Provider
- ❖ Pollutants
- ❖ Retailer of Natural Gas
- ❖ Terminal Operator
- ❖ Terminal Supplier
- ❖ Wholesaler

Florida Fuel or Pollutants Tax Information

Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

Note: It is a third degree felony to operate without a license.

Use this application to request one or more of the following licenses:

Blender - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

Carrier - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

Exporter - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

Importer - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

Local Government User of Diesel Fuel - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

Mass Transit System Provider - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

Pollutants - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

Retailer of Natural Gas - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

Terminal Operator - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

Terminal Supplier - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

Wholesaler - Any person who holds a valid wholesaler of taxable fuel license issued by the Department of Revenue.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process - Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check - Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156). This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$100,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located on our website at floridarevenue.com/forms under Forms and Publications.

Step 4. Enrolling to File and Pay Electronically – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our website at floridarevenue.com or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

Step 5. Submitting your Application - Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:

ACCOUNT MANAGEMENT FUEL UNIT MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160

How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2019.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).
- Information and forms are available on our website at floridarevenue.com/forms.



Florida Fuel or Pollutants Tax Application

1. Federal Employer Identification Number (FEIN)

FEIN -

2. Business Name _____ Phone No. _____

3. Trade Name, D.B.A. or A.K.A. _____ Fax No. _____

4. Contact Person _____ Phone No. _____ ext. _____

5. Contact Email Address _____

6. Type and Legal Organization: (Please check only one)

- A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly Held Corporation* Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
- B) Partnership (check one): General Limited Joint Venture
- C) Limited Liability Company (check one): Single Member Multi-member
- D) Individual/Sole Proprietorship
- E) Business Trust
- F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

8. How would your company like to receive information on Florida fuel or pollutants tax? (Please check one)

- Mail (U.S. Postal Service)
- Fax Fax No. _____
- Email Email address _____

9. Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.

- Blender Beginning Date of Business Activity / /
- Common Carrier Beginning Date of Business Activity / /
- Exporter Beginning Date of Business Activity / /
- Importer Beginning Date of Business Activity / /
- Local Government User of Diesel Fuel Beginning Date of Business Activity / /
- Mass Transit System Provider Beginning Date of Business Activity / /
- Pollutants Beginning Date of Business Activity / /
- Private Carrier Beginning Date of Business Activity / /
- Retailer of Natural Gas Beginning Date of Business Activity / /
- Terminal Operator Beginning Date of Business Activity / /
- Terminal Supplier Beginning Date of Business Activity / /
- Wholesaler Beginning Date of Business Activity / /

10. A) Do you operate or otherwise control a terminal? YES NO

B) If "YES," state the number of terminals: _____ and complete the following information for each terminal location address you operate. If necessary, attach additional sheets.

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

11. Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

13. Corporation Information

A) License Applicant: Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

14. Personnel/Partner Information: Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at: floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

15. Carrier Information

- A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO *If "NO," go to question 16.*
 If "YES," are you a common carrier? YES NO *If "NO," go to question 15(B)*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline

B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? YES NO
 2) Do you deliver fuel directly to retail locations?..... YES NO
 3) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
 Be entitled to a refund on the following taxable pollutants:
 Petroleum Products Ammonia Pesticides Chlorine
 Motor Oil or Other Lubricants Crude Oil Solvents Perchloroethylene
 Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

Licensing Information

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? ----- YES NO
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?
 If use is limited to one or more of the following, do not answer "Yes":
 • You purchase natural gas fuel for agricultural purposes.
 • You receive natural gas fuel from a personal refueling device located at your primary residence.
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- YES NO
 C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?----- YES NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- YES NO
 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- YES NO
 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- YES NO
 24. A) Do you have a valid refund permit number? ----- YES NO
 B) If "YES," what is your refund permit number? ----- _____
 25. A) Are you registered to collect and/or remit sales tax? ----- YES NO
 B) If "YES," what is your sales tax registration number? ----- _____
 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? - YES NO
 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- YES NO
 B) If "YES," what is your federal fuel registration number?----- _____

- 28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- YES NO
- 29. Do you transport petroleum products either for yourself or for hire?----- YES NO
- 30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- YES NO
- 31. Do you export fuels from Florida other than by pipeline or marine vessels? ----- YES NO
- 32. Do you have any other outstanding tax liability with the Department of Revenue? ----- YES NO
- 33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- YES NO
- 34. Blender Information
 - A) Do you produce biodiesel fuel from vegetable or animal oils or fats?----- YES NO
 - B) Do you import biodiesel fuel into Florida?----- YES NO
 - C) Do you blend biodiesel fuel with petroleum diesel? ----- YES NO
 - D) Do you sell biodiesel fuel or biodiesel blends?----- YES NO
- 35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? --- YES NO
- 36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- YES NO
B) If yes, how many locations do you own or operate? ----- _____

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

- 37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

- 38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.

- 39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding? If yes, provide specific case details.
48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.
49. Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____



Renewal Application for Florida Fuel/Pollutants License

DR-156R
R. XX/XX

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

General Information

For Office Use Only	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Initials _____	Date _____

Who must renew?

Any business who has a retailer of natural gas, wholesaler, importer, exporter, terminal operator, terminal supplier, carrier, blender, air carrier, or pollutants license must apply for renewal.

What does the renewal license cost?

A registration fee is not required to obtain a fuel or pollutants license.

Where do I file this application?

Mail this signed and notarized application to:
Account Management - Fuel Unit MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee, Florida 32399-0160.

When is the renewal application due?

A completed application should be mailed to the Department of Revenue **immediately**.

How much time is required to process a renewal application?

All renewal applications received and approved on or before November 30th, will be processed and mailed prior to the December 31st expiration.

Your Current License Expires on December 31 of the Current Year.

When do I need to contact the Department of Revenue?

If you:

- Change or add licensed business activities.
- Move.
- Close your business.
- Need assistance.

Reminder!

- Most licensees are also required to maintain a bond in an amount equal to three times the monthly tax liability.
- Tax returns must be filed monthly, even if no tax was collected.

How do I contact the Florida Department of Revenue?

You may write us at the address listed on this page. Once you receive your license number, include it on any written correspondence. All applications must be mailed or delivered directly to the Account Management Fuel Unit in Tallahassee.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

This page left blank intentionally.

This application must be completed in its entirety along with the appropriate attachments and be approved by the Florida Department of Revenue prior to December 31st. **WARNING: It is a third-degree felony to operate without a license.**

1. **Federal employer identification number (FEIN)** FEIN: -
or
Social security number (SSN), if FEIN is not available SSN: - -

2. Business Name _____ Phone number _____

3. Trade name, DBA or AKA _____ Fax number _____

4. Contact person _____ Phone number _____ Ext. _____

5. Contact Email Address _____

6. Type and legal organization: (Please check only one)
A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly held corporation * Privately held corporation Wholly owned subsidiary of a publicly held corporation
B) Partnership (check one): General Limited Joint Venture
C) Limited liability company (check one): Single member Multi-member
 check here if you elected to be treated as a corporation for federal income tax puposes
D) Individual/Sole Proprietorship
E) Business Trust
F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal business location address: (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____

8. **Please check each box that applies to your business activity.**
 Wholesaler Terminal Supplier Private Carrier Common Carrier
 Air Carrier Exporter Terminal Operator Blender
 Importer Pollutants Retailer of Natural Gas

9. A) If you are a terminal operator, have you changed the location of or added any terminals? YES NO
B) If **"YES,"** state the number of terminals: _____ and complete the following information for each terminal location address you operate. Attach additional sheets if necessary.

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Address where business records are maintained (cannot be a post office box)

10. Street address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

11. Mailing address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

12. Parent corporation information (if applicable)
Parent corporation FEIN -
Phone number _____ Ext. _____
Parent corporation name _____
Parent corporation address _____

Answer all questions. DO NOT leave any blank.

13. Owner, partner, officer information

List the primary owner or corporate officer first. Enter the name, social security number, home address and telephone number of the owners, partners or corporate officers. Persons listed below who have not previously undergone a background check must have one completed.

Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

You must bring two forms of identification when you get your fingerprints scanned. One ID must have your picture and signature, such as a driver license, state identification card or passport. You will also provide personal information such as your full name, address, and social security number for the FBI to conduct the background investigation.

You are responsible for paying all fees.

A) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

D) Name _____ SSN -- (Individual)
 Home address _____ FEIN - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
 Corporate or business title _____ Interest/Ownership _____ %

NOTE: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at: floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

14. Private carriers only

List all vehicles added to your fleet that currently do not have cab cards.

Make/Model	Year	Vehicle ID Number	Tank Capacity (in gallons)

15. Fuel storage information

- A) Do you have a through-put agreement? YES NO
- B) Do you deliver fuel directly to retail locations? YES NO
- C) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to C, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP Number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

16. Pollutants storage information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in this state? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
- Petroleum products Ammonia Pesticides Chlorine
- Motor oil or other lubricants Crude Oil Solvents Perchloroethylene
- Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.		
Type of Pollutant	Location of Storage Facility	Taxable Units

17. Bond information

The license categories shown below usually require a bond. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier is not required to have a bond. An applicant applying for a pollutants tax license for the sole purpose of applying for refunds pursuant to section 206.9942, F.S., of tax-paid pollutants is not required to post a bond. Please list the information on the bonds your business currently has secured.

Bond Type	Bond Company Name	Bond Company FEIN	Bond Number	Bond Amount
Motor Fuel				
Diesel Fuel				
Aviation Fuel				
Importer's Bond				
Exporter's Bond				
Pollutants				

18. List all suppliers of pollutants.

Name of Supplier	License Number

Licensing Information

19. Do you wholesale motor, diesel or aviation fuel? _____ YES NO
20. A) Are you registered to collect and/or remit sales tax? YES NO
 B) If "YES," what is your sales tax registration number? _____
21. Will this business import fuels into Florida upon which there has been no prior collection of tax?..... YES NO
22. Do you blend untaxed products for use as motor fuel, diesel fuel or aviation fuel? YES NO

- 23. A) Do you transport petroleum products either for yourself or for hire? YES NO
B) If "YES," what mode of transportation do you use? Truck Rail Vessel Pipeline
- 24. Do you export fuels from this state other than by bulk transfer? YES NO
- 25. Do your business transactions involve the bulk storage and transfer of taxable motor, diesel or aviation fuels?..... YES NO
- 26. A) Are you registered as a Position Holder under §4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? YES NO
B) If "YES," what is your Federal Fuel Registration Number? _____
- 27. If you are applying for a Wholesaler License renewal, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer (EFT)? YES NO
- 28. Do you have any other outstanding tax liability with the Department of Revenue? YES NO
- 29. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or of the United States?..... YES NO
- 30. Do you produce biodiesel from vegetable or animal fats? YES NO
- 31. Do you import biodiesel fuel to Florida? YES NO
- 32. Do you blend biodiesel fuel with petroleum diesel? YES NO
- 33. Do you sell biodiesel fuel or biodiesel blends? YES NO
- 34. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane?.... YES NO
- 35. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? YES NO
B) If YES, how many locations do you own or operate? _____
- 36. Do you receive tax free aviation fuel under U.S. Custom YES NO
If YES, enter the number of gallons received each month _____
- 37. Do you sell natural gas at retail for use in a motor vehicle?..... YES NO

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.



Application for Fuel Tax Refund Mass Transit System Users

DR-160
R. 01/18

For the Quarter Ending

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

Check here if amending

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Mass transit contract effective dates:

From: to:

Part I – Gasoline, Gasohol and Undyed Diesel Fuel

Column A

Column B

	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. Beginning inventory (Must agree with closing inventory from prior quarter).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
2. Gallons purchased ("Schedule of Purchases" attached).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
3. Closing inventory (Use this figure for beginning inventory on next claim).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
4. Total consumption (Add Lines 1 and 2. Subtract Line 3).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
5. Gallons not eligible for refund (Off-road use).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
6. Gallons claimed for refund (Subtract Line 5 from Line 4).....	□□□, □□□, □□□.□□	□□□, □□□, □□□.□□
7. Refund (Lines 6A and 6B X).....	\$ □□□, □□□, □□□.□□	\$ □□□, □□□, □□□.□□

See item nine on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those mass transit systems located in counties levying the local option tax as provided in s. 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available through our Internet site at floridarevenue.com.

- Total gallons purchased and used subject to refund** (Must not exceed gallons claimed in Part I, Lines 6A & 6B)..... □□□, □□□, □□□.□□
- Rate of tax levied:**
 (A) Gasoline/Gasohol _____ Cent(s)
 (B) Undyed Diesel Fuel _____ Cent(s)
- Amount of tax claimed for refund** (Lines 6A X 2A + Lines 6B X 2B)..... \$ □□□, □□□, □□□.□□

Net Refund Due (Add Part I, Line 7(A) and 7(B) and Part II, Line 3) \$ □□□, □□□, □□□.□□

No refund will be issued for less than \$5.00.

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email address





**Important Information Concerning Application For Fuel Tax Refund
Mass Transit System Users**

**DR-160
R. 01/18**

*A Power of Attorney, Florida Department of Revenue Form DR-835,
must be properly executed and included if this application is prepared by your representative.*

1. Permit holders are entitled to a refund of:
 - A. The fuel sales tax levied under s. 206.41(1)(g) and s. 206.87(1)(e) of Chapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
 - B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1) (f) or 206.87(1) (d), F.S.
 - C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications on the Department's website at: **floridarevenue.com/taxes/tips**
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department of Revenue, Refunds.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Applications must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified, written excuse is submitted with the claim and only if the prior quarter's claim was filed on time.

- identification number of the seller.
- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Provide Mass Transit effective dates (failure to provide information may deem your application incomplete).
9. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year. Prior year rate adjustment also applies to Part II.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
 - Fuel was used by a qualified applicant
 - Fuel taxes were paid on the refundable gallons
 - Gallons reported as Beginning and Ending Inventory
 - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
 - A. Name and address of supplier that you purchased motor fuel from.
 - B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee

Line-by-Line Instructions For Parts I and II

Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. This line represents fuel purchased which as used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.
- Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.

Part II – Local Option Tax.

- Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.
- Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S.



Application for Air Carrier Fuel Tax License

DR-176
R. XX/XX

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue **before** engaging in or conducting business involving fuel in the State of Florida.

1. Federal Employer Identification Number (FEIN)

FEIN -

2. Business Name _____ Phone No. _____

3. Trade Name, D.B.A. or A.K.A. _____ Fax No. _____

4. Contact Person _____ Phone No. _____ ext. _____

5. Type and Legal Organization: (Please check only one)

A) Corporation (check one): C Corp S Corp *If corporation, check all boxes that apply:*

Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation

B) Partnership (check one): General Limited Joint Venture

C) Limited Liability Company (check one): Single Member Multi-member

D) Individual/Sole Proprietorship

E) Business Trust

F) Governmental Agency

6. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

7. Do you receive tax-free aviation fuel under U.S. Customs bond? Yes No

If yes, enter the number of gallons received each month _____

8. Corporation Information

A) License Applicant: If filing as a corporation, list your state of incorporation: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

9. **Personnel/Partner Information:** Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

**DR-176
R. XX/XX**

A) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

Note: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at: floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
 Type of Identification Produced _____

Who must register?

A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an *Application for Air Carrier Fuel Tax License* (Form DR-176) and furnish all documentation that the Department may require. The license must be renewed annually.

Department by the next business day. Penalty and interest may be due if your return is not postmarked by the 20th. **You must file a return even if no tax is due.**

If you make a tax payment using electronic funds transfer (EFT), transmit your payment before 5:00 p.m., ET, on the banking business day prior to the 20th.

How much is the registration fee?

No fee is required.

Where do I send the application?

Mail this application and the applicable surety bond(s) to:

ACCOUNT MANAGEMENT / FUEL UNIT MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W. TENNESSEE ST.
TALLAHASSEE FL 32399-0160

When do I need to contact the Department of Revenue?

- To file this application.
- If your business moves.
- If you close your business.
- If you change or add a licensable business activity.
- If your contact person changes.

How and when do I report the tax?

Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly *Florida Air Carrier Fuel Tax Return* (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the

What are my Electronic Payment Obligations?

You will be required to submit your payment by Electronic Funds Transfer (EFT) if you pay more than \$20,000 in aviation tax between July 1 and June 30 of any given year. You may obtain additional information on electronic filing and/or enroll for EFT on the Department's website at: **floridarevenue.com**.

Contact Information

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Information, forms, and tutorials are available on our website: **floridarevenue.com**

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, go to: **floridarevenue.com/taxes/servicecenters**

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at: **floridarevenue.com/dor/subscribe**
- ✓ Follow us on Twitter **@FloridaRevenue**



Application for Fuel Tax Refund Municipalities, Counties and School Districts

DR-189
R. 01/18

For the Quarter Ending

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

Check here if amending

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Gasoline, Gasohol and Undyed Diesel Fuel

1. **Beginning inventory** (Must agree with closing inventory from prior quarter).....
2. **Gallons purchased** ("Schedule of Purchases" attached).....
3. **Closing inventory** (Use this figure for beginning inventory on next claim)
4. **Total consumption** (Add Lines 1 and 2. Subtract Line 3).....
5. **Gallons not eligible for refund** (Off-road use)
6. **Gallons claimed for refund** (Subtract Line 5 from Line 4).....
7. **Refund** (Lines 6A and 6B X).....

	Column A	Column B
	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. Beginning inventory	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
2. Gallons purchased	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
3. Closing inventory	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
4. Total consumption	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
5. Gallons not eligible for refund	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
6. Gallons claimed for refund	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
7. Refund	\$ □□□□, □□□□, □□□□. □□□□	\$ □□□□, □□□□, □□□□. □□□□

See item eight on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Net Refund Due (Add Lines 7A and 7B)

\$ □□□□, □□□□, □□□□. □□□□

No refund will be issued for less than \$5.00.

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email address





**Important Information Concerning Application for Fuel Tax Refund
Municipalities, Counties and School Districts**

*A Power of Attorney, Florida Department of Revenue Form DR-835,
must be properly executed and included if this application is prepared by your representative.*

1. Permit holders are entitled to a refund of the fuel sales tax levied under ss. 206.41 (1)(b)and(g) and 206.87(1)(a) and(e) of Chapter 206, F.S., on gasoline, gasohol and diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications on the Department's website at: **floridarevenue.com/taxes/tips**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department of Revenue, Refunds.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Applications must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified, written excuse is submitted with the claim and only if the prior quarter's claim was filed on time.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
 - Fuel was used by a qualified applicant
 - Fuel taxes were paid on the refundable gallons
 - Gallons reported as Beginning and Ending Inventory
 - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.

6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.

- A. Name and address of supplier that you purchased motor fuel from.
- B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal

employee identification number of the seller.

- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel

- Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not claimed for refund – This represents fuel purchased which was not used in motor vehicles (used for "off road" purposes).
- Line 6. Gallons claimed for refund – This represents fuel used in a motor vehicle operated by the permit holder.



Application for Fuel Tax Refund Non-Public Schools

DR-190
R. 01/18

For the Quarter Ending

Rule 12B-5.150
Florida Administrative Code
Effective XX/XX

Check here if amending

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
For Help Call: 850-617-8585

Permit #:

FEIN:

Business Partner #:

Gasoline, Gasohol, and Undyed Diesel Fuel

Column A

Column B

	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. Beginning inventory (Must agree with closing inventory from prior quarter).....	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
2. Gallons purchased ("Schedule of Purchases" attached).....	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
3. Closing inventory (Use this figure for beginning inventory on next claim)	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
4. Total consumption (Add Lines 1 and 2. Subtract Line 3).....	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
5. Gallons not eligible for refund (Off-road use)	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
6. Gallons claimed for refund (Subtract Line 5 from Line 4)	□□□□, □□□□, □□□□. □□□□	□□□□, □□□□, □□□□. □□□□
7. Refund (Lines 6A and 6B X)	\$ □□□□, □□□□, □□□□. □□□□	\$ □□□□, □□□□, □□□□. □□□□

See item eight on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Net Refund Due (Add Lines 7A and 7B)

\$ □□□□, □□□□, □□□□. □□□□

No refund will be issued for less than \$5.00.

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email address





Important Information Concerning Application for Fuel Tax Refund DR-190
Non-Public Schools Claim R. 01/18
Page 2

A Power of Attorney, Florida Department of Revenue Form DR-835, must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of the fuel sales tax levied under ss. 206.41 (1) (g) and 206.87 (1)(e) of Chapter 206, F.S., on gasoline, gasohol, and undyed diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Tax Information Publications on the Department's website at: **floridarevenue.com/taxes/tips.**
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department of Revenue, Refunds.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. Applications must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified, written excuse is submitted with the claim and only if the prior quarter's claim was filed on time.

- B. Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the federal employee identification number of the seller.
- C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
- D. Sales invoice number.
- E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
- F. County in which you took possession of the motor fuel from the supplier.
- G. Total price you paid for the motor fuel purchased.
- H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by last year's rate. This adjustment will compensate for any inventory that was assessed at last year's rate and carried forward to the current calendar year.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
 - Fuel was used by a qualified applicant
 - Fuel taxes were paid on the refundable gallons
 - Gallons reported as Beginning and Ending Inventory
 - Fuel was used in an eligible manner

When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. Your application for a refund is not complete until the requested records are received by the Department.
6. The Schedule of Purchases (Page 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.

A. Name and address of supplier that you purchased motor fuel from.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel.

- Line 1. Beginning Inventory – Must be the same as your closing inventory from the prior quarter. If the prior quarter's claim was not filed, enter zero.
- Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (Page 3).
- Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on Page 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.
- Line 5. Gallons not eligible for refund – This represents fuel purchased which was used for "off-road" purposes.
- Line 6. Gallons claimed for refund – This represents fuel used in a motor vehicle operated by the permit holder.



**Florida Department of Revenue
Application for Pollutants Tax Refund**

DR-309660
R. 01/18
Page 2



Coastal Protection Water Quality Inland Protection

Schedule A. Tax-paid petroleum bunkered in a vessel or exported

1. Beginning Inventory (Must agree with closing inventory from prior quarter)			
2. Purchases (From completed Schedule 1 – Schedule of Purchases)			
3. Ending inventory (Use this figure for beginning inventory on next claim)			
4. Barrels consumed (Add Lines 1 and 2. Subtract Line 3)			
5. Barrels not eligible for refund			
6. Barrels claimed for refund (Line 4 minus Line 5)			
7. Refund (Line 6 multiplied by the rate per barrel)	\$	\$	\$

Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported

8. Beginning Inventory (Must agree with closing inventory from prior quarter)			
9. Purchases (From Schedule 1- Schedule of Purchases)			
10. Ending inventory (Use this figure for beginning inventory on next claim)			
11. Gallons consumed (Add Lines 8 plus 9. Subtract Line 10)			
12. Gallons not eligible for refund			
13. Gallons claimed for refund (Line 11 minus Line 12)			
14. Refund (Line 13 multiplied by rate per gallon)	\$	\$	\$

Schedule C. Tax-paid pollutant exported from the state by a licensee

15. Beginning Inventory (Must agree with closing inventory from prior quarter)			
16. Purchases (From Schedule 1- Schedule of Purchases)			
17. Ending inventory (Use this figure for beginning inventory on next claim)			
18. Barrels consumed (Add Lines 15 plus 16. Subtract Line 17)			
19. Barrels not eligible for refund			
20. Barrels claimed for refund (Line 18 minus Line 19)			
21. Refund (Line 20 multiplied by rate per barrel)	\$	\$	\$

Schedule D. Solvents

22. Beginning Inventory (Must agree with closing inventory from prior quarter)			
23. Purchases (From Schedule 1-Schedule of Purchases)			
24. Ending inventory (Use this figure for beginning inventory on next claim)			
25. Gallons consumed (Add Lines 22 plus 23. Subtract Line 24)			
26. Gallons not eligible for refund			
27. Gallons claimed for refund (Line 25 minus Line 26)			
28. Refund (Line 27 multiplied by rate per gallon)	\$	\$	\$

29. Net refund due (Add Lines 7 plus 14 plus 21 and Line 28)	\$
--	----



Important Information Concerning Pollutants Tax Returns

A Power of Attorney, Florida Department of Florida Form DR-835, must be properly executed and included if this application is prepared by your representative.

DR-309660

R. 01/18

Page 5

1. Only persons licensed according to Chapter 206, F.S., can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
 - A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
 - 1) Refund of 5 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality).
 - 2) Refund of 80 cents per barrel levied under s. 206.9935(3), F.S. (Tax for Inland Protection).
 - B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
 - 1) Refund of 2.5 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality) for motor oil and lubricants.
 - C. Tax-paid ammonias or products containing ammonia exported from the state.
 - 1) Refund of 2 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality) for ammonia.
 - 2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.
 - D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended, or mixed to produce a pollutant that is subject to the tax for water quality.
 - 1) Refund of 5.9 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality).
2. Claims must be filed quarterly, no later than the last day of the month immediately following the quarter. The filing date may be extended one additional month only if a justified excuse is submitted in writing with the claim and only if the prior quarter's claim was filed on time.
3. Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline. A refund will not be authorized for an amount less than \$5 for any given period.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28
*Amended application for prior quarter must be received by current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.		

4. All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained

at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Evidence may include items such as tax-paid invoices, applicable export schedules, and/or shipping and delivery documents.

- A. Purchase invoices verifying the payment of taxes imposed under s. 206.9935, F.S., must contain the following information:
 - Invoice number
 - The name, mailing address, and location address of the supplier
 - Type of pollutant and the number of gallons or barrels purchased
 - Purchase date
 - The pollutant tax paid per gallon or per barrel
 - The Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Identification Number (FEIN)

If a taxpayer is remitting pollutants tax via Form DR-904 (Pollutants Tax Return), a copy of the DR-904 must be provided at the time of refund submission.

- B. Sales invoices must contain the following:
 - Invoice number
 - Delivery date
 - Purchaser's name
 - Vessel's name (if applicable)
 - Point of destination (if applicable)
 - Gallons or barrels sold
 - Type of pollutant

Instead of original purchase and sales invoices, you may submit schedules that include the information required above.

5. First-time users of this form must provide proof of pollutants tax paid by submitting either invoices or Form DR-904. If beginning inventory is being claimed, proof of pollutants tax paid for the beginning inventory must be provided either by invoices or by Form DR-904.
6. In the event of an overpayment of any refund, the Department will refuse to make further refunds and advise the payee of the amount to be reimbursed.
7. Any person licensed according to Chapter 206, F.S., who is eligible for a refund according to s. 206.9942, F.S., may, take a credit on the monthly Pollutants Tax Return (Form DR-904), instead of applying for a refund. The credit taken must not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit must be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the state or supplier; applicable export schedules; and shipping and delivery documents.

Schedule A — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate

or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 1. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 2. Barrels purchased** – This represents petroleum products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 3. Ending inventory²** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 4. Total barrels consumed** – Line 1 plus Line 2 minus Line 3.
- Line 5. Barrels not eligible for refund** – This represents petroleum products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 6. Barrels claimed for refund** – This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule B – Tax-paid motor oil and lubricants products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

- Line 8. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 9. Gallons purchased** – This represents motor oil and lubricant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 10. Ending inventory²** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 11. Total gallons exported** – Line 8 plus Line 9 minus Line 10.
- Line 12. Gallons not eligible for refund** – This represents motor oil and lubricant products which were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.
- Line 13. Gallons claimed for refund** – This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule C – Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

- Line 15. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim

was not filed, enter “0”.

- Line 16. Barrels purchased¹** – This represents pollutant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.
- Line 17. Ending inventory²** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 18. Total barrels exported** – Line 15 plus Line 16 minus Line 17.
- Line 19. Barrels not eligible for refund** – This represents pollutants or products containing said pollutants which were not exported from the state.
- Line 20. Barrels claimed for refund** – This represents pollutants or products containing said pollutants which were exported from the state.

Schedule D – Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

- Line 22. Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter “0”.
- Line 23. Gallons purchased¹** – This represents solvents purchased during this calendar quarter. The information provided with Schedule must support these purchases.
- Line 24. Ending inventory²** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.
- Line 25. Total gallons consumed** – Line 22 plus Line 23 minus Line 24.
- Line 26. Gallons not eligible for refund** – This represents solvents which were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.
- Line 27. Gallons claimed for refund** – This represents the total solvents which were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

¹To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

²Pollutant products are considered a part of ending inventory until sold or exported.



Motor and Other Fuel Taxes

EDI Technical Implementation Guide

May 2017

ANSI ASC X12 V.4030

(Adapted from the FTA Electronic Combined Reporting Methods Implementation Guide)

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References

ASC X12

The Accredited Standards Committee
Subcommittee – X12G – Government
Task Group 2 (X12G/TG12)
Tax Information Interchange Development TIGERS
World Wide Web site: <http://www.x12.org>

ASC X12 Standards Manual

Publications Manager Publications Department
Data Interchange Standards Association (DISA)
333 John Carlyle Street, Suite 600, Alexandria, VA 22314
Phone: 703-548-7005 Fax: 703-548-5738
Email: publications@disa.org
World Wide Web site: <http://www.disa.org>

FTA Uniformity Guide

Motor Fuel Tax Section, Uniformity Project
Federation of Tax Administrators (FTA)
444 N. Capitol St. NW, Washington, DC 20001
Contact: Cindy Anders –Robb
Phone: (307) 632-4144 Fax (307) 632-3234
Email: cindy.anders-robb@taxadmin.org
World Wide Web site: <http://www.taxadmin.org>

It is recommended that you refer to the FTA Uniformity Guide to implement the Motor Fuels Uniformity methods.

Chapter 1 - Introduction

The Florida Department of Revenue (FDOR) has established an electronic file and pay program for Terminal Operators and Terminal Suppliers.

Florida law requires licensed terminal operators and terminal suppliers to file and pay electronically. In addition to all other penalties, a \$5,000 penalty is imposed on each return that is not filed electronically within 90 days of notification by the Department.

More information and resources on fuel taxes are available on the FDOR website at: <http://floridarevenue.com/taxes/taxesfees/Pages/default.aspx>.

Current and historic tax and interest rates are available on the FDOR website at: http://floridarevenue.com/taxes/taxesfees/Pages/tax_interest_rates.aspx.

Purpose

The Florida Department of Revenue (FDOR) has established an electronic file and pay program for fuel taxes using an Electronic Data Interchange (EDI) format. The transmission methods are uploading via SecureNet.

This user guide follows version 4030 of the EDI ANSI ASC X12 standards. The purpose of this guide is to provide software developers and electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items which are unique to the electronic filing of the Florida fuel taxes.

General and Tax Specific Instructions

You may find general and tax specific instructions for the Terminal Supplier (DR-309631N) and Terminal Operator (DR-309636N) forms on the Department's website at http://floridarevenue.com/Pages/forms_index.aspx. Please note the unique filing requirements pertaining to summary transactions, conversions, and blends of reportable and non-reportable product types.

Note: The last digit in the quantity field will be treated as a tenth (.1) gallon. Whole numbers must be padded with a zero to reflect the tenth.

File Submission

Access SecureNet on the FDOR File and Pay webpage at: <http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading "Upload a File Using SecureNet..." then select Fuel Tax – Terminal Operator and Terminal Supplier.

Note: See Appendix I - SecureNet Instructions.

To transmit a file using SecureNet:

- Click on the "MyFlorida" image.
- If you are a new user, click on the "New User" Button.
 - Fill in the necessary information and click on the submit button. Your Password will be mailed to you via the e-mail address you entered. Once you have retrieved your password, you will enter your UserID and Password as a "Registered User".
- Enter your UserID and Password and click "Login".
- At the top of this page, select "SendFile".
- Select "Fuel (terminal operators & suppliers)".
- Select "Production" or "Test Only".
- Click the "Click to Continue!" button.
- Select "Browse" and browse to and select your file, and click the "Upload File" button.

To access acknowledgements and manifests using SecureNet:

- Click on the "MyFlorida" image.
- Enter your UserID and Password and click "Login".
- At the top of this page, select "ReceiveFile".
- Select and 'open' or 'save' the document you wish to download.

Contact Information

For assistance with tax specific questions please call Taxpayer Services at: 850-488-6800.

For assistance with technical issues or testing, contact the Business Technology Office:

- Email: EXD-Fuels@floridarevenue.com.

Florida Department of Revenue Website:

- www.floridarevenue.com.

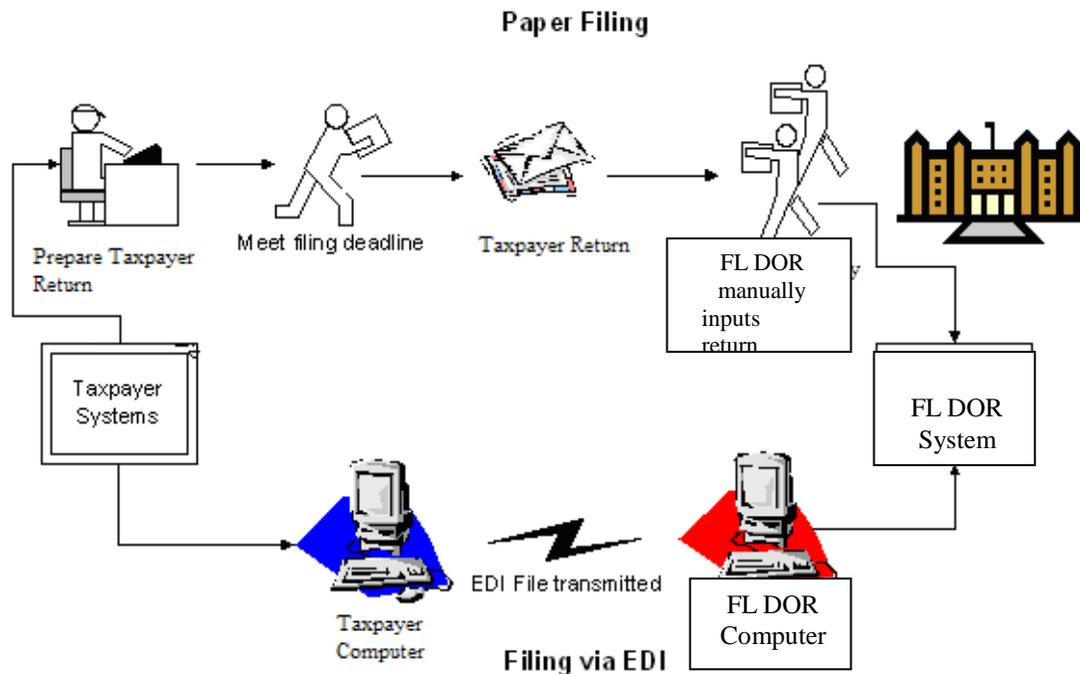
State of Florida Website:

- www.myflorida.com.

Understanding EDI

EDI is used extensively in industry. For example, the retail and manufacturing industries cut purchase orders, send invoices, process shipping notifications, and make payments; all electronically. The time saved and accuracy gained using EDI gives businesses a competitive advantage, reducing lead-time, and vastly reducing data entry errors. It also reduces the need to store reams of paper documents for future reference.

EDI may seem complex, but once the basics are understood, the concept is quite simple. As stated earlier, EDI is a method to electronically exchange business documents using a standard format. To facilitate this exchange of documents, two things are needed. First, the taxpayer needs a method to send and receive electronic documents. Second, the taxpayer needs software to translate schedules and returns into the standard EDI format.



EDI 813 Version

Florida is using the ANSI ASC X12 Version Release 004030 EDI standards for the EDI 813 (Electronic Filing of User Return Data) transaction set. Many states have implemented, or are planning on implementing, the EDI 813 for filing fuel tax returns.

Previous releases of the EDI 813 transaction set allowed for individual state variations in EDI filing. Version 4030 promotes uniformity in filing fuel tax returns. As states migrate to the 4030 version, filers will be able to create a more generic EDI map, reducing the effort needed to track individual state variations.

EDI File Naming Convention

The EDI file should be named using the following conventions:

EDI File Naming will follow the format of FLccyymmAAAAA

- “FL” is the state abbreviation
- “ccyymm” is reporting year and month
- “AAAAA” is a state assigned company name abbreviation (use the Default “FLTRUEX12”) if one has not been provided.

Examples:

FL200903PETRC

- “FL” for Florida
- “2009” for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company

Florida Department of Revenue prefers to receive all returns (the Terminal Supplier Fuel Tax Return, and Terminal Operator Information Return, in a single file (using separate 813 Transaction Sets). However, the filer can choose to send the Terminal Supplier Fuel Tax Return and Terminal Operator Information in separate files.

EDI File Structure

Each 813 (return) must be submitted with its own ST loop (ST segment through SE segment). Multiple ST-SE loops can be submitted under one ISA envelope or each can be sent under a separate ISA envelope. Please remember, the ISA15 controls the test/production indicator; test and production returns cannot be combined under the same ISA envelope.

Available EDI Filing

Initially, the following returns may be filed via EDI:

Form DR-309636 - Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

EDI Timely Filing

Payments: Payments are due on the first day of the month following the collection period. Your payment is late if you do not initiate your payment by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, your payment must be initiated by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

Due to federal security requirements, we cannot process international ACH transactions.

This applies to any portion of the money used in the payment coming from any financial institution located outside of the US or its territories.

Returns: Returns are due on the 1st day of the month following the collection period. Your return is late if filed after 5:00, Eastern Time on the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday or federal holiday, your return and payment must be delivered or postmarked on the next business day, even if no tax is due.

Payments and Returns: Return and payment information are due to the Department on the 1st day of the month following the collection period. If you are electronically filing a return and making your payment at the same time (i.e., using the Department’s Internet file-and-pay site), your file-and-pay submission must be completed by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, the file-and-pay submission must be received by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

For specific due dates on electronic returns and payments for the current year, refer to the *Florida e-Services Programs Calendar of Due Dates* ([Form DR-659](#)).

Weekend and Holiday Schedule

If a return due date falls on a holiday or weekend, the return is due no later than the first business day after the holiday or weekend. This requires you to initiate the electronic transmission no later than the last business day prior to the holiday/weekend. Timely returns are based on the date of receipt of the electronic return by the Florida Department of Revenue.

Holiday Schedule

New Year's Day

Martin L. King Day

Presidents' Day

Memorial Day - Last Monday in May

Independence Day

Labor Day

Veteran's Day

Thanksgiving Day

Day after Thanksgiving - Friday following Thanksgiving Day

Christmas Day

***NOTE:** Department of Revenue Holiday - When a legal holiday falls on a Sunday, it will be observed on the following Monday. When a legal holiday falls on a Saturday, it will be observed on the preceding Friday.*

EDI Test Process Filing Procedures

Terminal Operator and Terminal Supplier taxpayers must submit a (GT-400401) *Registration Package for Motor Fuel and/or Pollutants Registrants* which includes the (DR-600) *Enrollment and Authorization for e-Services form*.

All Terminal Operator and Terminal Supplier taxpayers are given 90 days to successfully complete the Department's testing process and begin submitting returns electronically.

Upon receiving notification of registration approval, begin your testing process by following the instructions below.

- Contact the Department of Revenue Business Technology office at: EXD-Fuels@floridarevenue.com.
 - Include the following in your email communication.
 - Your business name, contact information, FEIN and license type.
 - If you plan to use off-the-shelf software, or if you will be developing an in-house process.
 - Whether your prior returns:
include transactions, receipts or disbursements
- or -
are 'No Activity' zero returns.
- Create your user access to the Department's secure website (SecureNet).
 - Access SecureNet on the FDOR File and Pay webpage at: <http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading "Upload a File Using SecureNet," then select Fuel Tax – Terminal Operator and Terminal Supplier.

Taxpayers who have filed paper returns that contain transactions, receipts or disbursements will test by creating electronic returns that contain the same data.

- The test returns submitted must represent two original filings for the most recent months.
- The Department requires test returns to include:
 - beginning and ending inventory figures for the first test cycle;
 - detail transactions for each schedule and product type that you report;
 - credit memos issued by the Department (if applicable);
 - penalty and interest (if applicable).
- Email copies of your paper returns, your manifest and return PDFs created by your software and the SecureNet system to: EXD-Fuels@floridarevenue.com.

Taxpayers who have filed paper returns that contain no transactions, no receipts AND no disbursements will test by creating electronic returns using the Department's test script(s).

Test scripts are available from the Terminal Operator and Terminal Supplier tax pages.

- The test returns submitted must represent one original filing for the most recent month.
- The Department requires beginning and ending inventory figures.
- Email copies of the return PDF created by your software, your submission manifest and return PDF created by the SecureNet system to: EXD-Fuels@floridarevenue.com.

All test submissions should have:

- Usage Indicator "T", (Test).
- Transaction Set Purpose Code "00" (Original Return).

Test submissions are processed each business day.

- Download your 997 acknowledgment to be certain your test has passed the initial edits.
- Manifests are typically available the day you receive the 997 (usually within 24 hours)
- A return confirmation PDF is available after 5:00 ET for all returns that passed all edits.
- If you have a problem with any aspect of your transmission, email EXD-Fuels@floridarevenue.com.
Note: See *Acknowledgements* on page 2-11 for more details.

Test returns that produce error free manifests will be reviewed. You will be notified of your results, and continued testing may be required. Please note: It is not uncommon to repeat this phase several times, and assistance will be provided as needed.

After you have successfully completed all phases of the test, you will be notified in writing that you can begin filing in production.

EDI Production Filing Procedures

After you have received notification in writing that you are approved for electronic filing, you can begin production EDI filing using SecureNet. Paper returns should not be submitted after you begin your production EDI filing.

Filing Status

To identify the filing status of Production or Test, the State of Florida will utilize the Interchange Control Header, Usage Indicator field.

- Usage Indicator “P”, (Production Data).

For details on Interchange Segment Usage Indicator, see: Interchange Control Header Description, Interchange Segment, Usage Indicator field – page 4-16.

Note: Any file submitted as Test in the SecureNet system that contains a “P” will reject, and any file submitted as Production SecureNet system that contains a “T” will reject as well.

Transaction Types

To identify the EDI file types, the State of Florida will utilize Transaction Set Purpose Code of “Original Return” and “Replace Return”, and Transaction type code of “Supplemental”.

- Transaction set purpose code type “00” (Original Return) will be used when transmitting the first return for a collection period. Files designated as an original return and rejected for EDI syntax errors shall be resubmitted as an Original Return.
- Transaction set purpose code type “05” (Replace Return) will be used to replace the original return. The Department will temporary hold (stop processing) your file if non-critical errors are discovered and your file was transmitted prior to the payment settlement date (electronic payments included) or due date (return only). You may submit a replacement file to correct any errors up until 5:00pm, Eastern Standard Time on the last business day prior to the payment settlement date (electronic payments included) or due date (return only), whichever occurs first. The original return with non-critical errors will be processed if a replacement file is not received by the settlement or due date.
- Transaction type code “6S” will be used when transmitting a supplemental return. A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original user filing. The values listed within a supplemental return must reflect only the difference between the original or last filing and the corrected filing. Corrections to understated gallons or additional transactions not included on the original return shall be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return shall be reported as negative values.

Do not use transaction type “6S” if:

- you have not filed an original return for the applicable collection period, or
- you have filed an original return that was rejected due to an EDI syntax error, or
- you have filed an original return with non-critical errors that is currently on-hold pending a replacement file and the current date is prior to the settlement or due date.

For details on Transaction Set Purpose Code and Transaction Type Code, see:

Terminal Operator Transaction Set Header Description – page 5-23
and/or

Terminal Supplier Transaction Set Header Description – page 5-34.

Acknowledgments and Reports

The SecureNet system provides courtesy emails for production and test submissions.

1. **Received File Trace Number email**, signifying that a file has been uploaded to a directory. Usually sent and/or received within the same business day. Note: You can access File Trace information on SecureNet system, by selecting 'ViewLog'.
2. **File ready for review email**, notification that manifest(s) have been created and are available.

The SecureNet system generates messages or reports for each file received and processed.

These are loaded to your SecureNet account, accessible from 'ReceiveFile' directory.

1. **997 Functional Acknowledgement** - Once your EDI file has completed the translation process, a 997 Functional Acknowledgement is produced. This report (EDI 997) details the results of the translator formatting verification. Receipt of an EDI 997 only signifies that the EDI filing was received by BSWA. **It does not mean the electronic return was accepted by the Department.**
 - If the EDI file fails the translator syntax / formatting verification, the file is rejected. You will be emailed a reject notification and reject report stating the reject reason. You must make corrections and resubmit your file.
 - If the EDI file passed the translator syntax / formatting verification, then schedule and return data is validated for accuracy. A manifest detailing the results of the validation process is produced.

Refer to Chapter 6 for additional details regarding the 997 Functional Acknowledgment.

2. **Manifest** - Once your EDI file has completed the validation of schedule and return data, a report is produced stating whether the file was accepted or failed. Any exceptions identified during the review of the receipt and disbursement schedules are listed as either a critical error message or a compliance notice. All manifests are produced in two formats, text and csv. Both are loaded to your SecureNet account 'ReceiveFile' directory.
 - If the file is accepted, then the manifest includes a **confirmation number**, but may include compliance notice warning messages.
Note: Compliance notice messages are prefixed with (**W**) and represent questionable data that does not typically appear with the schedule and product code provided. Compliance notices will not prevent the Department from processing the file. However, compliance notices should be reviewed to determine if a mistake was made on the return. Correct mistakes by filing a supplemental return prior to the due date of the return.
 - If the file fails due to critical errors, then the manifest includes all critical error codes and any compliance notice warning messages.
Note: Critical error messages are prefixed with (**E**) and represent errors that cause an uploaded file to fail. Errors within the data must be corrected before the Department can process the file.

3. **Return PDF.**

4. **Reject notification email.**

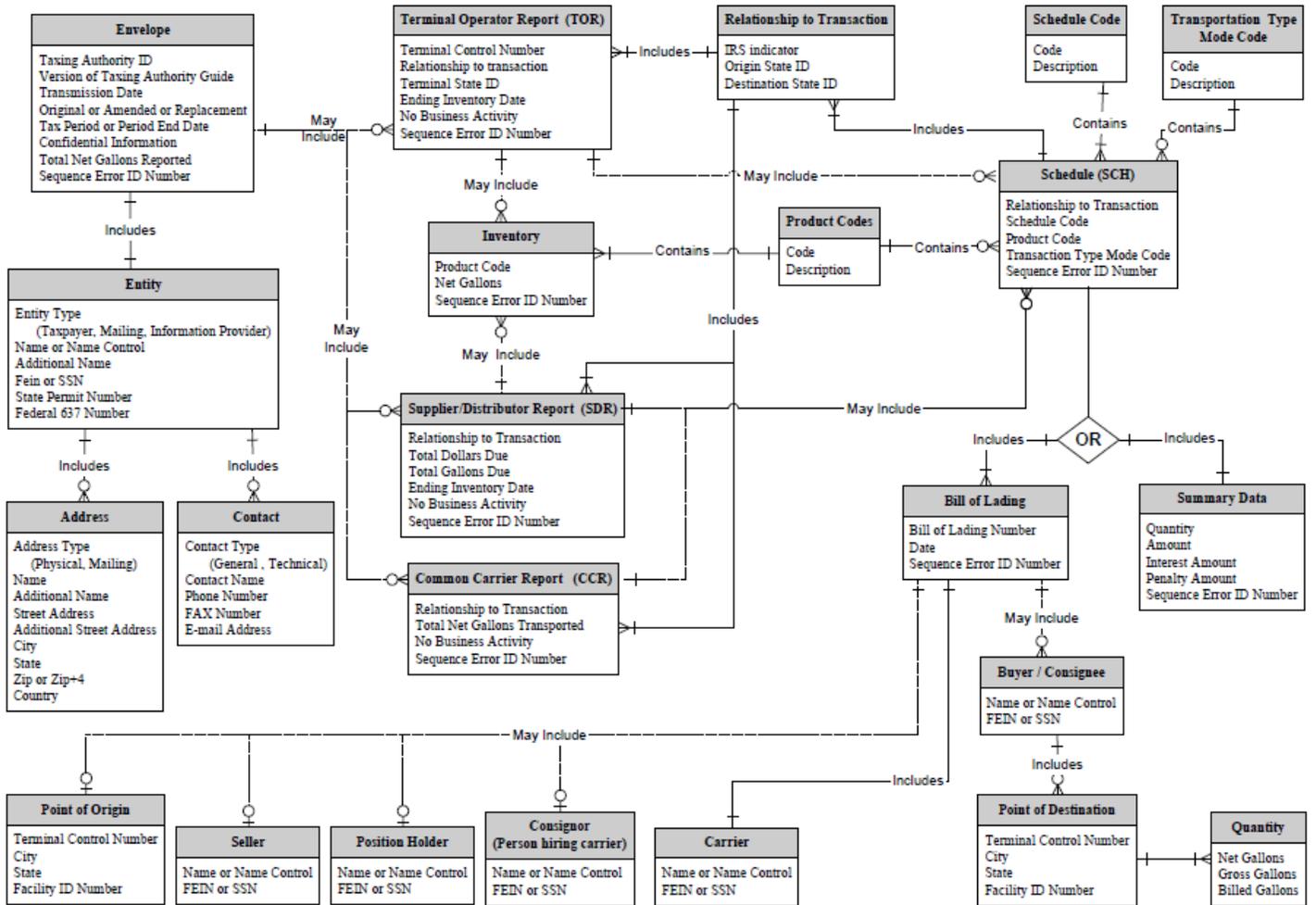
Overview of timeline.

EDI files are processed through the translator and SecureNet validation system each business day. Weekend and Holiday processing may take slightly longer.

- The **Received File Trace Number email** should be available the day of uploading a file.
- The **997 Functional Acknowledgement** will be available within 2 working days of transmitting your file.
- The **Manifests** are typically available the day you receive the 997.
- The **Return PDF** is available after 5:00 PM ET the day the manifest with confirmation number is available.
- **Reject notification emails** and reports may take up to 2 business days.

Note: See Appendix I - SecureNet Instructions.

Chapter 2 - Fuels X12 Data Model



Chapter 3 - X12 Attribute and Separator Conventions

Attributes

Attribute	Definition
Data Element Type	<p>Nn – Numeric Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.</p> <p>R – Decimal (Real) The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.</p> <p>Note: Implied decimal for gallons. Explicit decimals for dollars.</p> <p>ID – Identifier An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.</p> <p>AN – String A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.</p> <p>DT – Date Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).</p> <p>TM – Time Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).</p>
Requirement Designator	<p>Defines how the data element is used in a segment.</p> <p>M Mandatory data element - This element is required to appear in the segment.</p> <p>O Optional data element - The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.</p> <p>X Relational data element - Relational conditions may exist between two or more data elements. If one is present, the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.</p>
Data Element Length	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).
Semantic Note Designator	<p>Z – Designator A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (|). The number 00 to the left of the comment identifies semantic notes that are general in nature.</p>

Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Repetition Separator	7C	4F	|	Pipe
Segment Terminator	5C	E0	\	Back Slash
Element Separator	7E	A1	~	Tilde
Sub-element Separator	5E	5F	^	Caret
Padding Character	20	40	Space	Space

Chapter 4 - X12 EDI Envelope

Envelope Flows

- ISA Interchange Control Header
 - GS Functional Group Header
 - 820 Transaction Set (ACH Payment) Max 1
820 details are defined in this guide.
 - GE Functional Group Trailer
 - GS Functional Group Header
 - 813 Transaction Set (Combined Reporting) Max >1
813 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 826 Transaction Set (Tax Information Exchange) Max 1
826 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 151 Transaction Set (Electronic Filing of Tax Return Data Acknowledgement) Max 1
151 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
- GS Functional Group Header
 - 997 Transaction Set (Functional Acknowledgement) Max 1
997 details are defined in this guide.
- GE Functional Group Trailer
- IEA Interchange Control Trailer

EDI 813 Mapping

Key:

Not Used

Syntax Notes

FTA Notes

FL Notes

Struck-out Text

Not used: no data to transmit

Note: Notes defined by X12 Standards

Note: Notes defined by FTA Uniformity

Note: Notes defined by Florida Department of Revenue.

Text, elements or entire segments that are struck out (example), are part of the Uniform map, but are not used by Florida.

Interchange Control Header Description

Interchange Segment								(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	“00” = No Authorization Information Present (No Meaningful Information In Isa02)
ISA02	I02		M	Authorization Information	AN	10	10	Spaces
ISA03	I03		M	Security Information Qualifier	ID	2	2	“00” = No Security Information Present (No Meaningful Information In ISA 04)
ISA04	I04		M	Security Information	AN	10	10	Spaces.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	32” = Employer’s Identification Number
ISA06	I06		M	Interchange Sender ID	AN	15	15	Fuel License Number (FEIN)
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	“ZZ” = Mutually defined identifier follows
ISA08	I07		M	Interchange Receiver ID	AN	15	15	See note “FL0096”
ISA09	I08		M	Interchange Date	DT	6	6	“YYMMDD” = Date Of The Interchange
ISA10	I09		M	Interchange Time	TM	4	4	“HHMM” = Time Of The Interchange
ISA11	I65		M	Repetition Separator		1	1	“|” = EBCDIC - 4F HEX ASCII - 7C
ISA12	I11		M	Interchange Control Version Number	ID	5	5	“00403”
ISA13	I12		M	Interchange Control Number	N0	9	9	The interchange control number that you assign.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	“0” = No Acknowledgment Required “1” = Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	“P” = Production Data “T” = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	“^” = EBCDIC – 5F HEX ASCII – 5E
ISA-00~ ~00~ ~32~59000032 ~ZZ~FL0096 ~070518~1045~|~00403~00000001~0~T~^|								
Syntax Notes: ISA08 is defined in the map. ISA 06 and GS02 are provided by the Taxpayer.								
ISA13 - Note: This number must always increment by at least one digit even if it is a corrected file to be resubmitted.								
FTA Note: ISA09 does not include the century based on the ANSI ASC X12 Standard.								

Functional Group Header Description

Functional Group Segment								(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
GS01	479		M	Functional Identifier Code	ID	2	2	“TF” for 813 Transaction Set “FA” for 997 Transaction Set
GS02	142		M	Application Sender’s Code	AN	9	9	Fuel License Number (FEIN)
GS03	124		M	Application Receiver’s Code	AN	2	15	“8504145792”
GS04	373		M/Z	Date	DT	8	8	“CCYYMMDD” = Date
GS05	337		M/Z	Time	TM	4	8	“HHMMSSDD” = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender.
GS07	455		M	Responsible Agency Code	ID	1	2	“X” = ASC X12
GS08	480		M	Version/Release/Industry Identification Code	AN	1	12	“004030”
GS~TF~590000032~8504145792~20070518~1045~000000032~X~004030\								
Syntax Notes: ISA06 and GS02 are provided by the Taxpayer.								
FTA Note: None								

Functional Group Trailer Description

Functional Group Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
GE01	97		M	Number of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.	
GE02	28		M/Z	Group Control Number	N0	1	9	Must equal GS06	
GE~1~00000032\									
Syntax Notes: None									
FTA Note: None									

Interchange Control Trailer Description

Interchange Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
ISA01	I16		M	Number of Included Functional Groups	N0	1	5	Count of Function Groups within this ISA/IEA.	
ISA02	I12		M	Interchange Control Number	N0	9	9	Must equal ISA13	
IEA~10~00000001\									
Syntax Notes: You must send a separate ISA-IEA for each return/record type. You may transmit them separately or together.									
FTA Note: None									

Chapter 5 - 813 EDI Combined Reporting

ANSI ASC X12 – 813 EDI Standard

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TRANSACTION SET TABLES • 813

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: **TF**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	ST	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
LOOP ID - TFS						100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
LOOP ID - TIA						10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
LOOP ID - FGS						100000
1000		FGS	Form Group	O	1	
1100		REF	Reference Identification	O	10	
1200		DTM	Date/Time Reference	O	10	
LOOP ID - N1						>1
N	1300	N1	Name	O	1	

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813 • TRANSACTION SET TABLES

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	1400	N2	<u>Additional Name Information</u>	O	2	
	1500	IN2	<u>Individual Name Structure Components</u>	O	10	
	1600	N3	<u>Address Information</u>	O	2	
	1700	N4	<u>Geographic Location</u>	O	1	
	LOOP ID - TIA					10000
N	1800	TIA	<u>Tax Information and Amount</u>	O	1	
	1900	DTM	<u>Date/Time Reference</u>	O	10	
	2000	MSG	<u>Message Text</u>	O	1000	

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	<u>Transaction Set Trailer</u>	M	1	
Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.						6 | 205299

NOTES

- 1/0400 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 1/0500 This N1 loop reflects names and addresses associated with the entire filing.
- 2/0500 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
- 2/0920 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 2/1300 This N1 loop reflects names and addresses associated with a particular subset of a tax form.
- 2/1800 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

¹ Data Interchange Standards Association, Inc. (DISA)

813 Structure

Struck-out Text Text, elements or entire segments that are struck out (example), are part of the Uniform map, but are not used by Florida

Table 1

Pos No	Uniform 813	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813	TOR	SDR	CCR	SUM	SCH
0100	TFS	Terminal Operator Report	Supplier/Distributor Report	Common Carrier Report	Summary Information	Schedules
0200	REF	Relationship to the Transaction				
0200	REF	Sequence ID Number				
0200	REF	No Activity	No Activity	No Activity		
0300	DTM	Ending Inventory Date	Ending Inventory Date			
0500	N1					Point of Origin
0500	N1					Seller Information
0500	N1					Position holder Information
0500	N1					Person Hiring Carrier (Consignor)
0500	N1					Carrier Information
0500	N1					Buyer/Consignee Information
0500	N1					Point of Destination
0920	TIA		Total Due	Total Delivered		
1000	FGS	Physical Inventory by Product	Physical Inventory by Product		Summary Data	Bill of Lading
1100	REF	Sequence ID Number	Sequence ID Number		Sequence ID Number	Sequence ID Number
1200	DTM					Bill of Lading Date
1800	TIA	Physical Inventory	Physical Inventory		Information	Bill of Lading Net
1800	TIA				Interest	Bill of Lading Gross
1800	TIA				Penalty	Bill of Lading Billed

Table 3

Pos No	Uniform 813	Trailer
0100	SE	Transaction Set Trailer

813 Map Flow

-0100	ST	Transaction Set Header (TS 813)		Max 1
0200	BTI	Identify Tax Agency Information		
0300	DTM	Tax Filing Period		
0400	TIA	Confidential Information		
0400	TIA	Total Net Reported		
0430	REF	Line Item Control Number		
0470	BPR	Payment Order/Remittance Advice		
-0500	N1 Loop	Taxpayer Name Detail		Max 1
0600	N2	Additional Taxpayer Name Detail		
0800	N3	Address Detail		
0900	N4	City, State, Zip Code Detail		
1000	PER	General Contact Person		
1000	PER	EDI Contact Person		
-0500	N1 Loop	Mailing Name Detail		Max 1
0600	N2	Additional Mailing Name Detail		
0800	N3	Mailing Address Detail		
0900	N4	Mailing City, State, Zip Code Detail		
0100	TFS Loop	Report Information		Max 100,000
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
0200	REF	No Activity		
0300	DTM	Sold/Purchased Date		
0300	DTM	Ending Inventory Date		
0920	TIA	Total Due/Transported		
-1000	FGS Loop	Physical Inventory by Product		Max 100,000
1100	REF	Sequence Number		
1300	N1	TOR Position Holder Information		
1800	TIA	Physical Inventory		
0100	TFS Loop	Summary Information		Max 100,000
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
-1000	FGS Loop	Summary Data		Max 100,000
1100	REF	Sequence Number		
1800	TIA	Information		
1800	TIA	Interest		
1800	TIA	Penalty		
0100	TFS Loop	Schedules		
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
0500	N1	Point of Origin		
0500	N1	Seller Information		
0500	N1	Position Holder Information / Delivering Exchange Party Information		
0500	N1	Receiving Exchange Party Information		
0500	N1	Person Hiring Carrier (Consignor)		
0500	N1	Carrier Information		
0500	N1	Buyer/Consignee Information		
0500	N1	Point of Destination		
-1000	FGS Loop	Bill Lading		Max 100,000
1100	REF	Sequence Number		
1200	DTM	Bill of Lading Date		
1800	TIA	Bill of Lading Net		
1800	TIA	Bill of Lading Gross		
1800	TIA	Bill of Lading Billed		
-0100	SE	Transaction Set Trailer		

Maximum Number of TFS Loops = 100,000

813 EDI Map

FTA Motor Fuel Tax Section Uniformity Committee

The Combined Reporting map is based on Uniform Forms adopted by the Uniformity Committee of the Motor Fuel Tax Section of the Federation of Tax Administrators. This Map is consistent with ANSI ASC X12 version 4030 standards. Any taxing authority implementing EC programs is asked to utilize this document when mapping their fuel tax.

Terminal Operator

Transaction Set - Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"	
ST02	329		X	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)	
ST03	1705		O/Z	Identification Code	AN	1	5	Version of taxing authority's implementation guide. (20071)	
ST~813~1001~20071\									
Syntax Notes: None									
FTA Note: It is recommended that the ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.									

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing	
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings	
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority	
BTI04	67		M	ID Code	AN	2	20	"FLDOR"	
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date	
BTI06	818		Q	Name Control ID	AN	4	4	Not Used	
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN	
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN	
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used	
BTI10	67		X	ID Code	AN	2	20	Not Used	
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number	
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"	
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace	
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental	
BTI~T6~050~47~FLDOR~20070518~~24~590000031~~~SV~FLTRUEX12~00\									

Syntax Notes: If either BTI07 or BTI08 is present, then the other is required.
 If either BTI09 or BTI10 is present, then the other is required.
 If either BTI11 or BTI12 is present, then the other is required.

FTA Notes:
 BTI07 must be the FEIN if the taxpayer has one. ~~Submit a SSN only for sole proprietorships that have not been issued a FEIN. In Canada, companies use a BN - Canadian Business Number.~~
 The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.
"05" - Replace	Use "Replace" when original return had corrupted data.
"15" = Resubmission	Use "Resubmission" when the Department did not receive first attempt of your transmitted return.
BTI14 [Amended Return]	
"CO" = Corrected	Use "Corrected" when adjusting or correcting original or amended return.
"6R" = Resubmission	Use "Resubmission" when first attempt to transmit amended return was not received by the Department.
"6S" = Supplemental	Use "Supplemental" when transmitting new or additional data not included in original or replacement return.

Total Net Reported										Pos. No. 0400	
Tax Information and Amount Segment											
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
TIA01	C037	817	M	Transaction Set Code	AN	4	4	"5001" = Total Net Reported			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing			
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA~5001~~~1000000~GA\											
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.											
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.											

Tax Filing Period										(Required)	
Date/Time Reference Segment										Pos. No. 0300	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date			
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End			
DTM03 and DTM04 are not used.											
DTM05	1250		X	Date Time Period Format Qualifier	ID	3	3	"RDS" = Range of Dates			
DTM06	1251		X	Date Time Period	AN	17	17	"CCYYMMDD-CCYYMMDD" = Tax Filing Period Beginning and Ending Dates.			
DTM~194~20090531\											
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.											
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.											

Payment Category										(Optional – Required when using a BPR Segment)	
Reference Number Segment										Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)			
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment			
REF~9V~3\											
Syntax Notes: REF02 is required.											

Audit Control Number										(Required with Audit Payment)	
Reference Number Segment										Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number			
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits			
REF~X9~123456789\											
Syntax Notes: REF02 is required.											

Payment Order Remittance Advice Beginning Segment				(Optional – Required when using a BPR Segment) Pos. No. 0470				
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
BPR01	305		M	Reference Identification Qualifier	ID	1	2	“T” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Reference Identification	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M		ID	1	1	“D” = Debit
BPR04	591		M		ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O		ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company Identifier	AN	10	10	“7” followed by FEIN
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number
BPR14	569		O	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings
BPR15	508		O/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	4048		O/Z	Business Function Code	ID	4	3	“TAX” = Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority. ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
FL Note: BPR segment not required with Filing Only transaction.								

Name Detail Name Segment				Pos. No. 0500				
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~TP~ABC Distributing\								
Syntax Notes: N102 is required.								
FTA Note: N101: Use “TP” for tax reporting, or “L9” for information reporting.								

General Contact Person								
Administrative Communications Contact Segment							Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	50	E-mail Address
PER~CN~Allen Smith~TE~4069959988~FX~4069950329~EM~asmith@abc.com\								
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.								
FTA Note: None								
FL Note: The following segments are required if the mailing address is different than the physical address.								

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report									
Tax Form Segment									Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code	
TFS02	127		M	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 are not used.									
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~TOR~~TC~T59FL2034\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity									
Reference Number Segment									(Conditional) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	1	"1" = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									

Physical Inventory by Product									
Form Group Segment									(Conditional) Pos. No. 1000
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory (First Filing) "EI" = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period's ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory									
Tax Information and Amount Segment									(Required if FGS is Used) Pos. No. 1800
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (TOR detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information can not be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information									
Tax Form Segment									Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code "S02" = Taxes (used for Penalty) "S03A" = Tax Credit (page 3, line 28)	
TFS~T3~S02\									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = "94" then TFS06 = "CE". If TFS05 = "T2" then TFS06 = Report Code									

Summary Data									
Forms Group Segment									Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary	
FGS~S\									
Syntax Notes: None									
FTA Notes: None									

Penalty									
Tax Information and Amount Segment									Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	5009" = Penalty	
TIA02	782			Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA~5009~999.99\									
Syntax Notes: TIA02 is required.									
FTA Notes: None									

End of FGS loop (Summary Data)

End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder,
Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop.

You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules									
Tax Form Segment									Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code	
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode	
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code	
TFS~T3~15A~PG~065~94~J \									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: None.									

For Point of Origin/Terminal: (One of the following Options is Required)

Use Option 1 when the origin has an IRS TCN.

Use Option 2 when the origin does not have an IRS TCN.

Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin									
Name Segment 1									(One of the three options is used) Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	OT" = Origin Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	3	3	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=1_80086,00.html)	
N1~OT~~TC~T59FL2109\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Origin									
Name Segment 1									(One of the three options is used) Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"SF" = Ship From	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)	
N1~SF~AL\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Origin										(One of the three options is used)	
Name Segment 1										Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
N101	99		M	Entity Identification Code	ID	2	2	"WO" = Storage Facility at Origin			
N102 is not used.											
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification			
N104	67		X	Identification Code	AN	9	9	DEP Facility Number			
N1~WO~~FA~479900123\											
Syntax Notes: N103 and N104 are required.											
FTA Notes: None											

Position Holder Information or Delivering Exchange Party Information										Pos. No. 0500	
Name Segment 3											
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
N101	99		M	Entity Identification Code	ID	2	2	"ON" = Position Holder			
N102 is not used.											
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN			
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN			
N1~ON~~24~596888888\											
Syntax Notes: At least one of N102 or N103 is required.											
If either N103 or N104 is present, then the other is required.											
FTA Notes: If reporting position holder or 2-party exchange information this segment is required.											
For 2-party exchanges this segment defines the party of origin. N102, N103 and N104 are required.											

Carrier Information										Pos. No. 0500	
Name Segment 6											
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
N101	99		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name			
N102 is not used.											
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN			
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN			
N1~CA~~24~656666666\											
Syntax Notes: At least one of N102 or N103 is required.											
If either N103 or N104 is present, then the other is required.											
FTA Notes: N102, N103 and N104 are required.											

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)	
N1~DT~~TC~ T59FL2112\									
Syntax Notes: N103 and N104 are required.									
Syntax Notes: N102 is not used									
FTA Notes: None									

Option 2

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"ST" = Ship To	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)	
N1~ST~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WD~~FA~239802345\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes:

Bill of Lading (Document) Number

Bill of Lading Date (Date Shipped)

Gallons.

Bill of Lading Date								Pos. No. 1000	
Forms Group Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number	
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date								Pos. No. 1200	
Date/Time Reference Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	
DTM~095~20090505\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net								Pos. No. 1800	
Tax Information and Amount Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5005" = Net	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5005~~~8000~GA\									
Syntax Notes: TIA04 and TIA05 are required.									
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.									

End of FGS loop for Individual shipments.

End of TFS loop for Schedule.

Bill of Lading Gross (not used)

Bill of Lading Gross									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA 5006 --- 8000 - GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

Bill of Lading Billed (not used)

Bill of Lading Billed									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Billed	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA 5007 --- 8000 - GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

End of FGS loop for Individual shipments.
End of TFS loop for Schedule.

Transaction Set - Trailer Description

End of Transaction Set									
Trailer Segment								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
SE01	96		M	Number of Included Segments	NO	1	10	Number of segments (inserted by translator)	
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)	
SE~156~1001\									
Syntax Notes: None									
FTA Notes: None									

End of Transaction Set

Terminal Supplier

Transaction Set - Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of taxing authority's implementation guide. (20071)
ST~813~0003~20071\								
Syntax Notes: None								
FTA Note: It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.								

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	"FLDOR"
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used
BTI10	67		X	ID Code	AN	2	20	Not Used
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental
BTI~T6~050~47~FLDOR~20090518~~24~590000031~~~SV~ FLTRUEX12~00\								
Syntax Notes: If either BTI07 or BTI08 is present, then the other is required. If either BTI09 or BTI10 is present, then the other is required. If either BTI11 or BTI12 is present, then the other is required.								
FTA Notes: BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN. In Canada, companies use a BN - Canadian Business Number.								
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.								
Element		Application						
BTI13 [Initial Return]								
"00" = Original		Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.						
"05" = Replace		Use "Replace" when original return had corrupted data.						
"15" = Resubmission		Use "Resubmission" when the Department did not receive first attempt of your transmitted return.						
BTI14 [Amended Return]								
"CO" = Corrected		Use "Corrected" when adjusting or correcting original or amended return.						
"6R" = Resubmission		Use "Resubmission" when first attempt to transmit amended return was not received by the						
"6S" = Supplemental		Use "Supplemental" when transmitting new or additional data not included in original or replacement return.						

Total Net Reported									
Tax Information and Amount Segment								Pos. No. 0400	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5001~~~100000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.									

Tax Filing Period									
Date/Time Reference Segment								(Required)	
Pos. No. 0300									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End	
DTM03 and DTM04 are not used.									
DTM~194~20090531\									
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.									
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.									

Payment Category									
Reference Number Segment								(Optional – Required when using a BPR Segment)	
Pos. No. 0430									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)	
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment	
REF~9V~3\									
Syntax Notes: REF02 is required.									
FTA Note: None									

Audit Control Number									
Reference Number Segment								(Required with Audit Payment)	
Pos. No. 0430									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number	
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits	
REF~X9~123456789\									
Syntax Notes: REF02 is required.									
FTA Note: None									

Payment Order Remittance Advice							(Optional – Required when using a BPR Segment)			
Beginning Segment							Pos. No. 0470			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
BPR01	305		M	Transaction Handling Code	ID	1	1	“I” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail		
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)		
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit		
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House		
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)		
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.										
BPR06	506		X/Z	{ODFI} ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits		
BPR07	507		X	{ODFI} Identification Number	AN	3	12	State’s Bank Routing and Transit Number		
BPR08	569		O/Z	{ODFI} Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings		
BPR09	508		X/Z	{ODFI} Account Number	AN	4	35	State’s Bank Account Number to be Credited		
BPR10	509		O	Originating Company	AN	10	10	“7” followed by FEIN		
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”		
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number		
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number		
BPR14	569		O/Z	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings		
BPR15	508		X/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Account to be Debited		
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)		
BPR17	4048		O/Z	Business Function Code	ID	4	4	“TAX” = Tax Payment		
BPR~E~999.99~D~ACH~CCD~~~~71010101~BSWA ~01~076401251~DA~11223344556677~20090520\										
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.										
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.										
FL Note: BPR segment not required with Filing Only transaction.										

Name Detail							Pos. No. 0500			
Name Segment										
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer		
N102	93		X	Name	AN	1	35	Taxpayer Name		
N1~TP~Johnny’s Petro\										
Syntax Notes: N102 is required.										
FTA Note: N101: Use “TP” for tax reporting or “L9” for information reporting.										

General Contact Person								Pos. No. 1000	
Administrative Communications Contact Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number	
PER04	364		X	Communications Number	AN	10	10	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~Nick Nick~TE~8505555550000~FX~8509999999~EM~Nick@dor.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report Tax Form Segment								Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code	
TFS02	127		X	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 are not used									
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~SDR\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity Reference Number Segment								(Conditional) Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	1	"1" = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									

Physical Inventory by Product Form Group Segment								(Conditional) Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory (First Filing) "EI" = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period's ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory Tax Information and Amount Segment								(Required if FGS is Used) Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information Number	AN	4	4	"5002" = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	3	"GA" = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information cannot be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code "S02" = Taxes (used for Penalty and/or Interest) "S03A" = Tax Credit (page 3, line 28)	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code See Product Codes in Appendix on page Error! Bookmark not defined.	
TFS05	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code Code "94" = Mode	
TFS06	127		M	Reference Identification	AN	1	6	Report Code (See Appendix on page Error! Bookmark not defined.) or "CE" = Mode	
TFS~T3~S02\									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = "94" then TFS06 = "CE". If TFS05 = "T2" then TFS06 = Report Code.									

Summary Data								Pos. No. 1000	
Forms Group Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary	
FGS~S\									
Syntax Notes: None									
FTA Notes: None									

Information								Pos. No. 1800	
Tax Information and Amount Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5003" = Net Due for Credit Memo(s)	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA03 are not used.									
TIA04	380		X	Quantity		1	15	Quantity (Not Used)	
TIA05	C001	355	X	Unit of Measurement Code	ID	2	2	"GA" Gallons (Not Used)	
TIA~5003~999.99\									
Syntax Notes: At least one of TIA02 or TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: None									

Interest									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5008" = Interest	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA~5008~999.99\									
Syntax Notes: TIA02 is required.									
FTA Notes: None									

Penalty									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5009" = Penalty	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA~5009~999.99\									
Syntax Notes: TIA02 is required.									
FTA Notes: None									

End of FGS loop (Summary Data)

End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder, Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code	
TFS05	66		X	Reference Identification Qualifier	ID	2	2	"94" = Mode	
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code	
TFS~T3~1A~PG~065~94~J \									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: None.									

For Point of Origin/Terminal: (One of the following Options is Required)

Use Option 1 when the origin has an IRS TCN.

Use Option 2 when the origin **does not** have an IRS TCN.

Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=1_80086,00.html)	
N1~OT~~TC~T59FL2109\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ")	
N1~SF~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Origin Name Segment 1								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"WO" = Storage Facility at Origin	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WO~~FA~479900123\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Seller Information Name Segment 2								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"SE" = Selling Party	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Seller's FEIN	
N1~SE~~24~516669999\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Not used by Terminal Supplier - Position Holder Information or Delivering Exchange Party Information

Position Holder Information or Delivering Exchange Party Information Name Segment 3								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN	
N1~CA~~24~656666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Carrier Information Name Segment 6								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN	
N1~CA~~24~656666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Buyer/Consignee Information							(One of the three options is used)			
Name Segment 7							Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"BY" = Buying Party (Purchaser/Consignee)		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN		
N104	67		X	Identification Code	AN	9	9	Purchaser's FEIN		
N1~BY~~24~657222222\										
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.										
FTA Notes: N102, N103 and N104 are required.										

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination							(One of the three options is used)			
Name Segment 8							Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Facility		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code		
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=1_80086,00.html)		
N1~DT~~TC~T59FL2028\										
Syntax Notes: N103 and N104 are required.										
FTA Notes: None										

Option 2

Point of Destination							(One of the three options is used)			
Name Segment 8							Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility		
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)		
N1~ST~NC\										
Syntax Notes: N102 is required.										
FTA Notes: None										

Option 3

Point of Destination							(One of the three options is used)			
Name Segment 8							Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification		
N104	67		X	Identification Code	AN	9	9	DEP Facility Number		
N1~WD~~FA~239802345\										
Syntax Notes: N103 and N104 are required.										
FTA Notes: None										

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes: Bill of Lading (Document) Number
 Bill of Lading Date (Date Shipped)
 Gallons/Liters.

Bill of Lading Date Forms Group Segment								Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Group Control Number	ID	2	2	BM" = Bill of Lading Number	
FGS03	127		X		AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date/Time Reference Segment								Pos. No. 1200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	
DTM~095~20090505\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5005~~~8000~GA\									
Syntax Notes: TIA04 and TIA05 are required.									
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.									

Bill of Lading Gross (not used)

Bill of Lading Gross Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA04	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5007~~~8000~GA\									
Syntax Notes: TIA04 is required.									
If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

Bill of Lading Billed (not used)

Bill of Lading Billed							Pos. No. 1800			
Tax Information and Amount Segment										
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Gross		
TIA02 and TIA03 are not used.										
TIA04	380		X	Quantity	R	1	15	99999 Implied Decimal Last digit is tenth (.1)		
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons		
TIA 5007 --- 8000 - GA										
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.										
FTA Notes: None										

End of FGS loop for Individual shipments.

End of TFS loop for Schedule.

Transaction Set - Trailer Description

End of Transaction Set							(Required)					
Trailer Segment											Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description				
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)				
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02,				
SE~35~0003\												
Syntax Notes: None												
FTA Notes: None												

End of Transaction Set

Chapter 6 - 997 Functional Acknowledgment

ANSI ASC X12 – 997 EDI Standard

RELEASE • 004030

TRANSACTION SET TABLES • 997

997 Functional Acknowledgment

FUNCTIONAL GROUP- FA

This Draft Standard for Trial Use contains the format and establishes the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to define the control structures for a set of acknowledgments to indicate the results of the syntactical analysis of the electronically encoded documents. The encoded documents are the transaction sets, which are grouped in functional groups, used in defining transactions for business data interchange. This standard does not cover the semantic meaning of the information encoded in the transaction sets.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
N	0100	ST	Transaction Set Header	M	1	
N	0200	AK1	Functional Group Response Header	M	1	
LOOP ID - AK2						999999
N	0300	AK2	Transaction Set Response Header	O	1	
LOOP ID - AK3						999999
C	0400	AK3	Data Segment Note	O	1	
	0500	AK4	Data Element Note	O	99	
	0600	AK5	Transaction Set Response Trailer	M	1	
	0700	AK9	Functional Group Response Trailer	M	1	
	0800	SE	Transaction Set Trailer	M	1	

NOTES

- 1/0100 These acknowledgments shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. Nor shall a Functional Acknowledgment be sent to report errors in a previous Functional Acknowledgment.
- 1/0100 The Functional Group Header Segment (GS) is used to start the envelope for the Functional Acknowledgment Transaction Sets. In preparing the functional group of acknowledgments, the application sender's code and the application receiver's code, taken from the functional group being acknowledged, are exchanged; therefore, one acknowledgment functional group responds to only those functional groups from one application receiver's code to one application sender's code.
- 1/0100 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.
- 1/0200 AK1 is used to respond to the functional group header and to start the acknowledgment for a functional group. There shall be one AK1 segment for the functional group that is being acknowledged.
- 1/0300 AK2 is used to start the acknowledgment of a transaction set within the received functional group. The AK2 segments shall appear in the same order as the transaction sets in the functional group that has been received and is being acknowledged.

COMMENTS

- 1/0400 The data segments of this standard are used to report the results of the syntactical analysis of the functional groups of transaction sets; they report the extent to which the syntax complies with the standards for transaction sets and functional groups. They do not report on the semantic meaning of the transaction sets (for example, on the ability of the receiver to comply with the request of the sender).

¹ Data Interchange Standards Association, Inc. (DISA)

997 EDI Map

The 997 Functional Acknowledgment notifies the Information Provider that their EDI file was received.

Translators create the 997 ACK when the translator processes an EDI file. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter that the EDI file was accepted, accepted with errors or rejected. If the EDI file is rejected, the Information Provider/Transmitter must make corrections send a new EDI file.

Transaction Set - Header Description

Beginning of Transaction Set								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "997"	
ST02	329		M	Transaction Set Control Number	AN	4	9	Translator defined (same value in SE02, unique control number)	

Functional Group Response Header								(Required) Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK101	479		M/Z	Transaction Set Identifier Code	ID	2	2	Functional ID found in the GS segment (GS01) of the functional group being acknowledged. TF = 813	
AK102	28		M/Z	Group Control Number	NO	1	9	Functional group control number found in the GS segment (GS02) of the functional group being acknowledged.	

Transaction Set Response Header								(Optional) Pos. No. 0300	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK201	143		M/Z	Functional Identifier Code	ID	3	3	Transaction set ID found in the ST segment (ST01) of the transaction set being acknowledged. 813	
AK202	329		M/Z	Transaction Set Control Number	AN	4	9	Transaction set control number found in the ST segment (ST01) of the transaction set being acknowledged.	

Data Segment Note								(Optional) Pos. No. 0400	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK301	721		M	Segment ID Code	ID	2	3	Code defining the segment ID of the segment in error. See X12 guide for codes.	
AK302	719		M	Segment Position in Transaction Set	NO	1	6	The position of the segment counted from the transaction set header (ST). The transaction set header is 1.	
AK303	447		O	Loop Identifier Code	AN	1	6	Loop ID number given on the transaction set diagram.	
AK304	720		O	Segment Syntax Error Code	ID	1	3	1 = Unrecognized segment ID 2 = Unexpected segment 3 = Mandatory segment missing 4 = Loop occurs over maximum times 5 = Segment exceeds maximum use 6 = Segment not in defined transaction set 7 = Segment not in proper sequence 8 = Segment has data element errors	
This segment defines segment syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.									

Data Element Note								(Optional) Pos. No. 0500
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK401	C030		M	Position in Segment				Code indicating relative position of element in error. See X12 guide for further information.
AK401	C030	722	M	Element Position in Segment	N0	1	2	
AK401	C030	1528	O	Component Data Element Position in Composite	N0	1	2	
AK401	C030	1686	O	Repeating Data Element Position	N0	1	4	
AK402	725		O	Data Element Reference Number	N0	1	4	Reference number used to locate the element in the Data Element Dictionary.
AK403	723		M	Data Element Syntax Error Code	ID	1	3	1 = Mandatory data element missing. 2 = Conditional required data element missing. 3 = Too many data elements 4 = Data element too short 5 = Data element too long 6 = Invalid character in data element 7 = Invalid code value 8 = Invalid date 9 = Invalid time 10 = Exclusion condition violated 12 = Too many repetitions 13 = Too many components
AK404	724		O/Z	Copy of Bad Data Element	AN	1	99	A copy of the bad data element.

This segment defines Element syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Transaction Set Response Trailer								(Required) Pos. No. 0600
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK501	717		M	Transaction Set Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed
AK502	718		O	Transaction Set Syntax Error Code	ID	1	3	1 = Transaction set not supported
AK503	718		O	Transaction Set Syntax Error Code	ID	1	3	2 = Transaction set trailer missing
AK504	718		O	Transaction Set Syntax Error Code	ID	1	3	3 = Transaction set control number in header and trailer do not match.
AK505	718		O	Transaction Set Syntax Error Code	ID	1	3	4 = Number of included segments does not match actual count
AK506	718		O	Transaction Set Syntax Error Code	ID	1	3	5 = One or more segments in error 6 = Missing or invalid transaction set identifier 7 = Missing or invalid transaction set control number 8 = Authentication key name unknown 9 = Encryption key name unknown 10 = Requested service (authentication or encryption) not available. 11 = Unknown security recipient 12 = Incorrect message length (encryption only) 13 = Message authentication code failed 15 = Unknown security originator 16 = Syntax error in decryption text 17 = Security not supported 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.

This segment acknowledges acceptance or rejection and reports errors. Refer to the X12 standards guide for further definition.

Functional Group Response Trailer								(Required) Pos. No. 0700	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
AK901	715		M	Functional Group Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed P = Partially Accepted, at least one transaction set was rejected R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed	
AK902	97		M	Number of Transaction Sets Included	N0	1	6	Number of Transaction Sets Included	
AK903	123		M	Number of Received Transaction Sets	N0	1	6	Number of Received Transaction Sets	
AK904	2		M	Number of Accepted Transaction Sets	N0	1	6	Number of Accepted Transaction Sets	
AK905	716		O	Functional Group Syntax Error Code	ID	1	3	1 = Functional group not supported 2 = Functional group version not supported 3	
AK906	716		O	Functional Group Syntax Error Code	ID	1	3	= Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree.	
AK907	716		O	Functional Group Syntax Error Code	ID	1	3	5 = Number of included transaction sets does not match actual count.	
AK908	716		O	Functional Group Syntax Error Code	ID	1	3	6 = Group control number violates syntax 10 = Authentication key name unknown 11	
AK509	716		O	Functional Group Syntax Error Code	ID	1	3	= Encryption key name unknown 12 = Requested service (authentication or encryption) not available. 13 = Unknown security recipient 14 = Unknown security originator. 15 = Syntax error in decrypted text 16 = Security not supported 17 = Incorrect message length (encryption only) 18 = Message authentication code failed 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.	
This segment acknowledges acceptance or rejection of a functional group. Refer to the X12 standards guide for further definition.									

Transaction Set - Trailer Description

End of Transaction Set Trailer Segment								(Required) Pos. No. 0800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
SE01	96	96	M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)	
SE02	329	329	M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)	
SE~6~100\									

Florida Functional Acknowledgement Overview

For each functional group of 813 Return Data transaction sets sent to Florida Department of Revenue, the Department will send one transaction set, the 997 functional Acknowledgement, back to the sender. The 997 defines whether the 813 transaction sets in the original functional group were accepted by the Florida Department of Revenue or if they were rejected due to errors.

1. Segment AK9 is used to indicate whether the functional group of 813 transaction sets that you sent to Florida Department of Revenue was accepted. If AK901 is equal to "A", then the transmission was accepted. If AK901 is equal to "R", then the transmission was rejected.
2. Segments AK2 through AK5 are used only if errors have been detected. These segments are used to indicate which 813 transaction set(s) is in error, and to indicate the data segments and/or data elements in error. If there are no errors, the AK2, AK3, AK4, and AK5 segments will not be used.
3. If a transaction set is rejected, AK201 will contain the transaction set identifier "813," and AK202 will contain the unique transaction set control number. Note that these are the same two data values as in ST01 and ST02 for the transaction set. The corresponding AK501 will contain "A" if the transaction set has been accepted, and will contain "R" if the transaction set is rejected. If there are multiple 813 transaction sets in the functional group, such as a supplier return and two terminal operator reports, the AK2/AK5 loop data will indicate whether each transaction set is accepted or rejected. Note that a transaction set may be rejected even though another transaction set in the same functional group is accepted.
4. If the transaction set is rejected due to syntax errors, Florida Department of Revenue will send a rejected 997. The error(s) must be corrected and the entire transmission re-sent.
5. If the return passes the 997 acknowledgement phase but does not correctly identify the user (invalid FEIN and/or license number), the 813 will be rejected. If this occurs, Florida Department of Revenue will contact your company by phone or email to advise you of the error(s) and your company will be required to resubmit the 813. Remember, all 813's that are required to be resubmitted must be coded with data element BTI13 equal to "00" as an original filing. If there are other errors in the return, such as math errors or out of period shipments, the Department will contact your company by notice, phone or email to advise you of the error(s) and require you to submit an amended return.
6. Do not acknowledge the 997 Functional Acknowledgment!

Below is an example of a 997 ACK.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

```
ISA*00*  *00*  *ZZ*FL0096  *32*132942178  *080416*1118* <*00403*000000001*0*P*>~
GS*FA*FL0096*132942178*20080416*1118*1*X*004030~
ST*997*0001~
AK1*TF*000000031~
AK2*813*9631~
AK5*A~           ( the value shown here signifies that this submission was accepted )
AK9*A*1*1*1~
SE*6*0001~
GE*1*1~ IEA*1*000000001~
```

Appendix A – Florida Schedules

Schedules

See the FTA Motor Fuels Uniformity Manual for additional details on schedules.

Schedules of Receipts

Schedule 1

Gallons received tax paid

- 1A Gallons received - Florida tax -paid

Schedule 2

Gallons received from fuel licensee tax unpaid

- 2A Gallons received from licensed supplier- Florida tax -unpaid (exchange)
- 2B Total product received or Blended – Florida tax unpaid

Schedule 3

Gallons imported from another state direct to customer

- 3A Gallons imported direct to customer – Florida tax - unpaid
- 3B Gallons imported by bulk transfer into tax-free storage

Schedules of Disbursements

Schedule 5

Gallons delivered tax collected

- 5A Diesel gallons delivered – all taxes collected (state and local)
- 5B Gallons delivered – Florida state tax only collected (gasoline & aviation)
- 5HW Gallons of aviation fuel converted for highway use
- 5LO Gallons of gasoline/gasohol delivered to retail location and end users

Schedule 6

Gallons delivered to fuel licensee – tax not collected

- 6A Gallons delivered to licensed dealers – Florida tax unpaid (exchanges/sales above rack)
- 6B Gallons delivered – Florida tax unpaid (dyed diesel only)
- 6C Gallons delivered – Tax collected by supplier for another state

Appendix A – Florida Schedules

Schedule 7

Gallons exported

- 7A Gallons exported by other than bulk transfer – Florida tax paid
- 7B Gallons exported by supplier – tax self-accrued by supplier for another state
- 7C Gallons delivered/placed into bonded storage (aviation fuel only)
- 7D Gallons exported by supplier through bulk transfer

Schedule 8

Gallons delivered to US Government – tax exempt

- 8 Gallons delivered to U.S. government – tax exempt (500 gallons or greater)

Schedule 10

Gallons delivered to other tax exempt entities

- 10 Gallons of undyed diesel/jet fuel delivered to other tax-exempt entities

Schedule 13

Schedule of Credits and Refunds

- 13F Electronic Funds Transfer (EFT) bad debt credit schedule for reporting gallons delivered to EFT wholesalers

Schedule 15

Terminal Operator Report

- 15A Schedule of Receipts
- 15B Schedule of Disbursements

Appendix B - Florida Product Codes

Florida Product Codes

Product Code	Description
065	Gasoline
072	Dyed Kerosene
124	Gasohol
125	Aviation Gasoline
130	Jet Fuel
142	Undyed Kerosene
167	Undyed Diesel
224	Compressed natural gas/propane
226	High Sulfur Dyed Diesel Fuel
227	Low Sulfur Dyed Diesel Fuel
B00	Undyed Biodiesel – (B100)
D00	Dyed Biodiesel (B100)
E00	Ethanol

Appendix C - Summary Codes / TIA Codes

Summary Code and TIA Code Usage

Summary and TIA codes are used for the following purposes (See complete list of codes below.):

813 Map

1. Header – TIA code 5000 defines the version/publication number of the taxing authority’s EC Implementation Guide. TIA code 5001 (Total Net Reported) is a check value for determining if all information is included in the EDI file.
2. TOR – Terminal Operator Report or SDR - Supplier/Distributor Report - TIA code 5002 (Physical Inventory) is used to report Ending and/or Beginning Inventory.
3. SDR – Supplier/Distributor Report – Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.
4. CCR – Common Carrier Report – TIA code 5004 (Total Net Transported) is a check value used to acknowledge and validate the report.
5. SUM - Summary Code and TIA codes are used for identifying information not found in schedules or able to be derived from the schedules. The SUM loop provides a looping structure allowing multiple TIAs in a uniform format.
6. Schedules – TIA 5005 (Net), 5006 (Gross) and 5007 (Billed) are used to report bill of lading volume details or further define summary detail.
7. Summary codes are defined and utilized for both quantity and money. The TIA segment of the summary has elements for both quantity and monetary values.

Florida Summary Codes

S02 Taxes / Fees
S02A Tax

S03 Credit
S03A Tax Credit

FTA Uniformity TIA Codes

The data represented by these TIA codes is not derivable from schedules or represents a check value.		
5000	Version of taxing authority’s implementation guide	Header
5001	Total Net Reported	Header
5002	Net Physical Inventory	TOR, SDR
5003	Total Due	SDR
5004	Total Net Transported	CCR
5005	Net	SCH, SUM
5006	Gross	SCH, SUM
5007	Billed	SCH, SUM
5008	Interest	SUM
5009	Penalty	SUM
5010	Confidential Information	Header
5011-5199	Not used	

Note: Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s).
Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.

Appendix D - Transaction Type Modes Codes

Transaction Type Mode Codes	
Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
CE	Summary Information
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

The ‘_’ in the code table represent a space.

The X12 standard requires 2 characters in the field using this code.

Appendix E - US State, Province/ Territory Abbreviations and County Codes

US State Name and Abbreviation					
State Name	Abbreviation	State Name	Abbreviation	State Name	Abbreviation
Alabama	AL	Kentucky	KY	North Dakota	ND
Alaska	AK	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Connecticut	CT	Minnesota	MN	South Carolina	SC
Delaware	DE	Mississippi	MS	South Dakota	SD
District of Columbia	DC	Missouri	MO	Tennessee	TN
Florida	FL	Montana	MT	Texas	TX
Georgia	GA	Nebraska	NE	Utah	UT
Hawaii	HI	Nevada	NV	Vermont	VT
Idaho	ID	New Hampshire	NH	Virginia	VA
Illinois	IL	New Jersey	NJ	Washington	WA
Indiana	IN	New Mexico	NM	West Virginia	WV
Iowa	IA	New York	NY	Wisconsin	WI
Kansas	KS	North Carolina	NC	Wyoming	WY
				Non-US Points	ZZ

Florida County Code List					
County code	County name	County code	County name	County code	County name
01	Alachua	24	Hamilton	47	Okeechobee
002	Baker	25	Hardee	48	Orange
03	Bay	26	Hendry	49	Osceola
04	Bradford	27	Hernando	50	Palm Beach
05	Brevard	28	Highlands	51	Pasco
06	Broward	29	Hillsborough	52	Pinellas
07	Calhoun	30	Holmes	53	Polk
08	Charlotte	31	Indian River	54	Putnam
09	Citrus	32	Jackson	55	Saint Johns
10	Clay	33	Jefferson	56	Saint Lucie
11	Collier	34	Lafayette	57	Santa Rosa
12	Columbia	35	Lake	58	Sarasota
13	Miami-Dade	36	Lee	59	Seminole
14	De Soto	37	Leon	60	Sumter
15	Dixie	38	Levy	61	Suwannee
16	Duval	39	Liberty	62	Taylor
17	Escambia	40	Madison	63	Union
18	Flagler	41	Manatee	64	Volusia
19	Franklin	42	Marion	65	Wakulla
20	Gadsden	43	Martin	66	Walton
21	Gilchrist	44	Monroe	67	Washington
22	Glades	45	Nassau		
23	Gulf	46	Okaloosa		

Appendix F - Software Edits

EDI Edits

1. Freeze all data after each transmission to ensure a proper audit trail. Do not allow transmitted data to be altered.
2. ISA15 data element field in the interchange control header segment determines the test/production status of the transmission. If the ISA15 is set to a “T”, then the 813 will be considered test data and if it is set to “P” then it will be considered production.
3. The value used in BTI12 will be “FLTRUEX12”

Appendix G - Return and Schedule Formatting Requirements

The Florida Department of Revenue has previously published instructions for completing the following forms and supporting schedules:

Form DR-309636 - Terminal Operator Information Return

Form DR-309636N - Instructions for Filing Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

Appendix H - Sample and Example EDI Files

Operator EDI File

ISA~00~ ~00~ ~32~590000036 ~ZZ~FL0096 ~070518~1045~|~00403~000000036~0~T~^\
GS~TF~590000036~8504145792~20070518~1045~000000036~X~004030\
ST~813~9636~20071\
BTI~T6~050~47~FLDOR~20070518~~24~590000036~~~SV~ FLTRUEX12~00\
DTM~194~20070531\
N1~TP~TEST59036\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~TOR~~~TC~T65FL2037\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~12050~GA\
FGS~EI~PG~167\
TIA~5002~~~12840~GA\
TFS~T3~S02\
FGS~S\
TIA~5009~999.99\
TFS~T3~15A~PG~065~94~B \
N1~OT~~TC~T59FL2128\
N1~ON~~24~659999911\
N1~CA~~24~596644444\
N1~DT~~TC~T59FL2988\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~15B~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~ON~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~33~9636\
GE~1~000000036\
IEA~1~000000036\

Supplier EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20170518~1045~000000031~X~004030\
ST~813~9631~20071\ BTI~T6~050~47~FLDOR~20170518~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20070531\
REF~9V~3\.....Audit Payment REF~X9~123456789\.....Audit Control Number
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA~01~076401251~DA~11223344556677~20170520\
N1~TP~TEST59031\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\ TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~550~GA\
FGS~EI~PG~167\
TIA~5002~~~340~GA\
TFS~T3~S02\
FGS~S\
TIA~5008~999.99\
TIA~5009~999.99\
TFS~T3~S03A\
FGS~S\
TIA~5003~999.99\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~SE~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~22221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~5A~PG~065~94~J \
N1~WO~~FA~239512988\
N1~CA~~24~594444444\
N1~BY~~24~659999911\
N1~WD~~FA~238599999\
FGS~D~BM~44221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Florida Specific EDI sample files and TFS and FGS Looping Structure

Supplier File and/or Pay transaction type (File and Pay, File only, Payment only)

Supplier File and Pay

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\ BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\.....Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~~7101010101~BSWA~01~076444444~DA~11223344556677~20080520\
N1~TP~PayFile\
PER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Filing Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
N1~TP~FileOnly\
PER~CN~NoMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~39~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Payment Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\
BPR~D~999.99~D~ACH~CCD~~~~~7101010101~BSWA~01~076444444~DA~11223344556677~20080520\
N1~TP~PayOnly\
PER~CN~BigMoney~TE~850444444~FX~850999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~0~GA\
SE~11~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier No Activity Filing

ISA~00~ ~00~~32~364444444~ZZ~FL0096~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~ SV~FLTRUEX12~00\
DTM~194~20080430\
N1~TP~NoActivity\
PER~CN~Savvy Taxpayer~TE~850555555~FX~850999999~EM~Nick@dor.com\
TFS~T2~SDR\
REF~BE~1\ (values of REF line signify that this is a "No Activity" filing)
FGS~BI~PG~167\
TIA~5002~~~00~GA\
FGS~EI~PG~167\
TIA~5002~~~00~GA\
SE~12~9631\
GE~1~000000031\
IEA~1~000000031\

Notes:

All "No Activity" filings **must contain** "REF~BE~1\" or the submission will fail.

Be sure to increment your Interchange Control Number in ISA line and IEA line with each submission.

The ISA line and IEA Interchange Control Number must match.

TFS and FGS Looping Structure

Florida Department of Revenue requests that you utilize the correct Schedule TFS and FGS looping structure whenever possible. This will reduce the number of segments that you need to create and we need to translate. This will apply to both the Terminal Supplier and Terminal Operator output. Please refer to page 23 for efficient segment looping instructions.

```
ISA~00~      ~00~      ~32~362440313      ~ZZ~FL0096      ~080411~1045~|~00403~000000031~0~T~^\
GS~TF~362440313~8504145792~20080411~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080411~~24~362440313~~~ SV~FLTRUEX12~00\
DTM~194~20080331\
N1~TP~Looping Structure\
PER~CN~SaveTrees~TE~8504145999~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~655~GA\
FGS~BI~PG~167\
TIA~5002~~~1675~GA\
FGS~BI~PG~226\
TIA~5002~~~2265~GA\
FGS~BI~PG~125\
TIA~5002~~~1255~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
FGS~EI~PG~226\
TIA~5002~~~2261~GA\
FGS~EI~PG~125\
TIA~5002~~~1251~GA\
TFS~T3~1A~PG~065~94~J \      ( First TFS schedule segment )
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22221524\
DTM~095~20080311\
TIA~5005~~~1000~GA\
FGS~D~BM~22221525\
DTM~095~20080315\
TIA~5005~~~1100~GA\
FGS~D~BM~22221530\
DTM~095~20080317\
TIA~5005~~~1130~GA\
FGS~D~BM~22221567\
DTM~095~20080321\
TIA~5005~~~1670~GA\
TFS~T3~1A~PG~125~94~J \      ( Product type changed )
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22220165\
```

DTM~095~20080312\
TIA~5005~~~21065~GA\
FGS~D~BM~22221124\
DTM~095~20080314\
TIA~5005~~~21004~GA\
FGS~D~BM~22221125\
DTM~095~20080315\
TIA~5005~~~21125~GA\
FGS~D~BM~22221130\
DTM~095~20080321\
TIA~5005~~~21130~GA\
FGS~D~BM~22221167\
DTM~095~20080321\
TIA~5005~~~21167~GA\
TFS~T3~5A~PG~65~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~WD~~FA~679803128\
FGS~D~BM~22220365\
DTM~095~20080312\
TIA~5005~~~31065~GA\
FGS~D~BM~22221324\
DTM~095~20080314\
TIA~5005~~~31124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~31125~GA\
TFS~T3~5A~PG~65~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~DT~T59FL2116\
FGS~D~BM~2222068\
DTM~095~20080312\
TIA~5005~~~41065~GA\
FGS~D~BM~2222129\
DTM~095~20080314\
TIA~5005~~~41124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~41125~GA\
SE~88~9631\
GE~1~000000031\
IEA~1~000000031

(Schedule type changed)
(Origin IRS Terminal code changed)

(Destination changed)

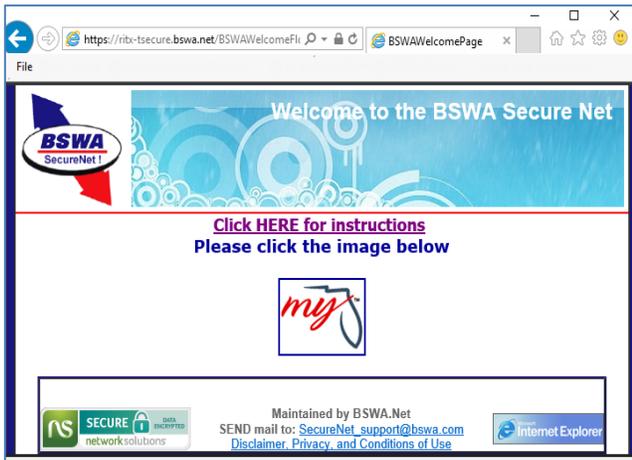
(Destination changed)

Appendix I - SecureNet Instructions

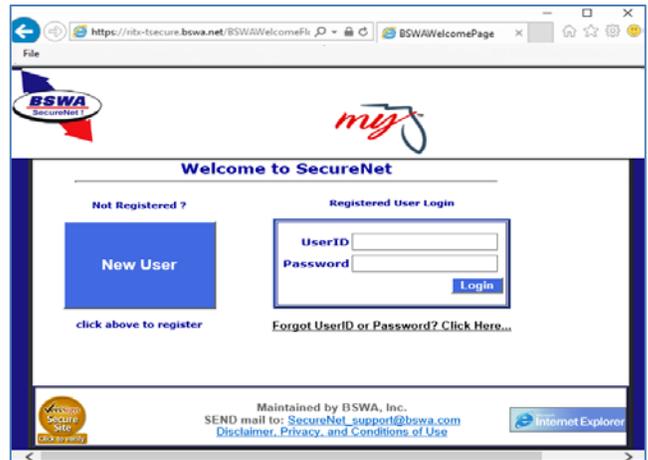
You may access the SecureNet system from: <http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading "Upload a File Using SecureNet," then select Fuel Tax – Terminal Operator and Terminal Supplier. You will navigate to the BSWA SecureNet Welcome page shown below.

Login

Select the MyFlorida box ICON

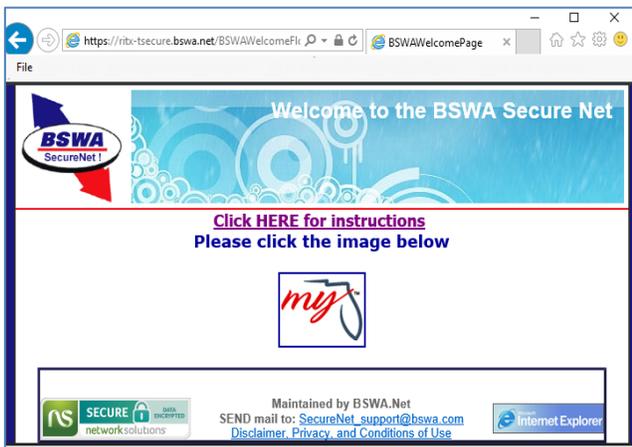


Enter your UserID and Password then Select 'Login'

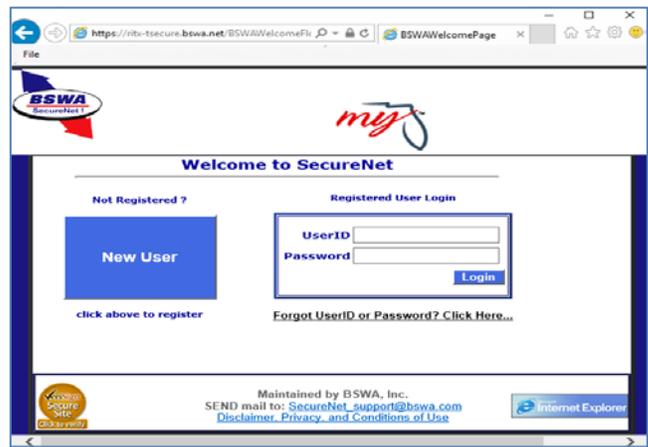


Setting up a new account

Select the MyFlorida box ICON

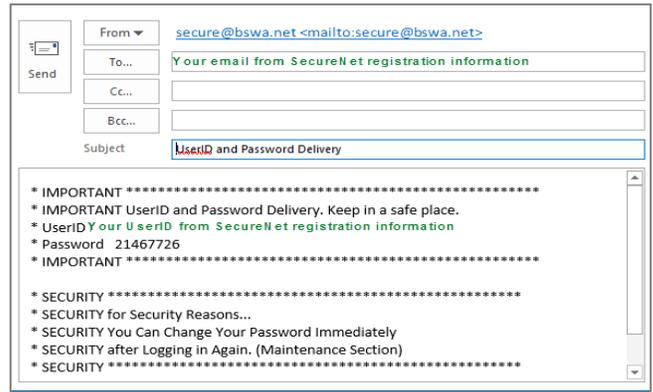
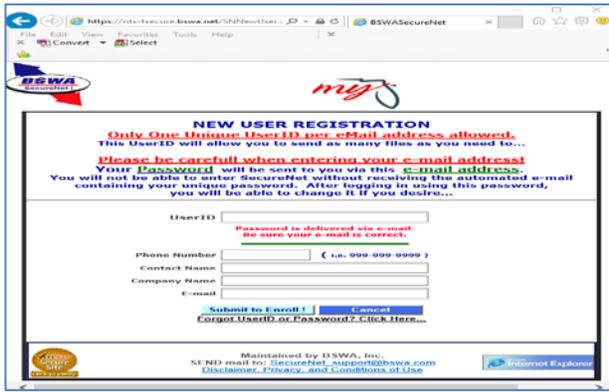


Select 'New User'



Enter the UserId you want, and contact information and select 'Submit to Enroll'.

Use the UserId you entered for registration and the temporary Password emailed to you. Login, then update your Password to what you want long term.

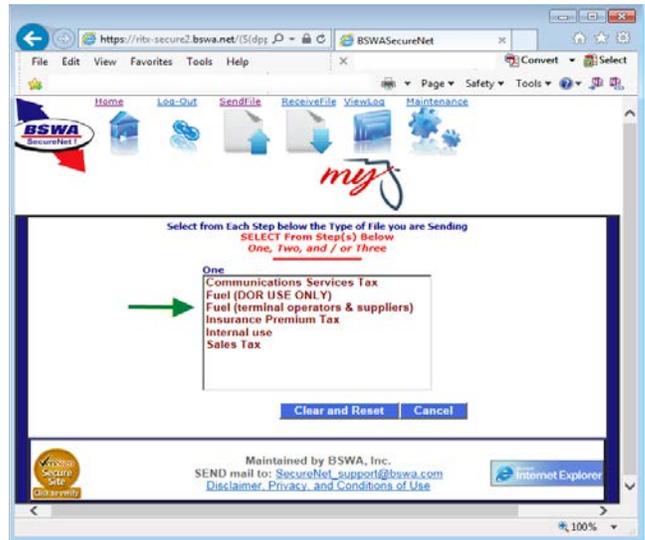


Upload process

Once logged into SecureNet

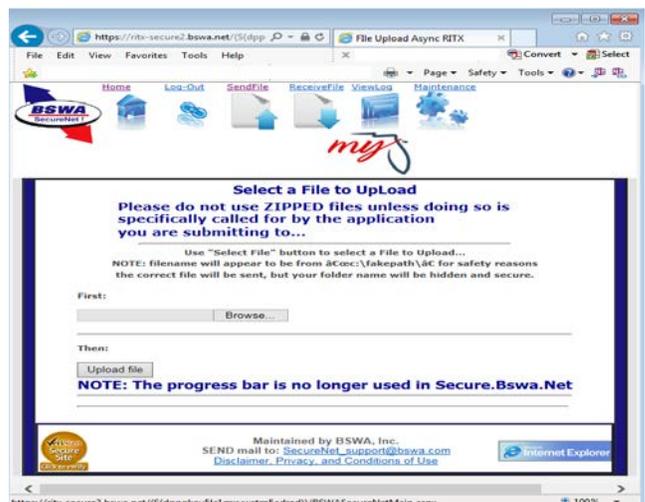
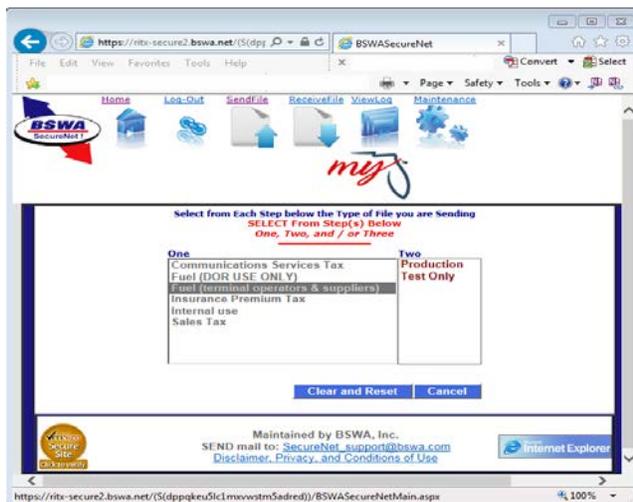
From Home page activity ribbon area select 'SendFile'

Select Fuel (terminal operators & suppliers)



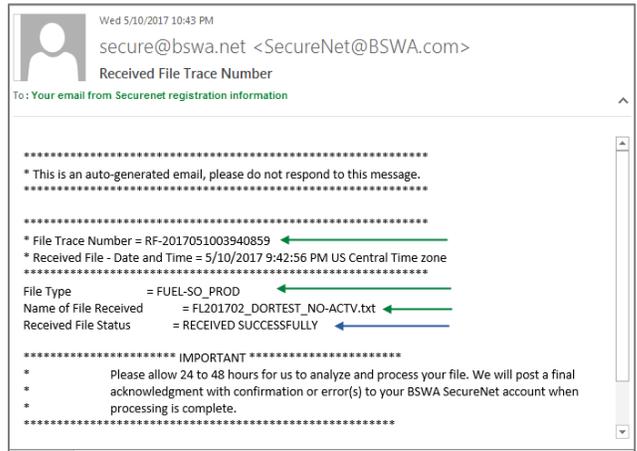
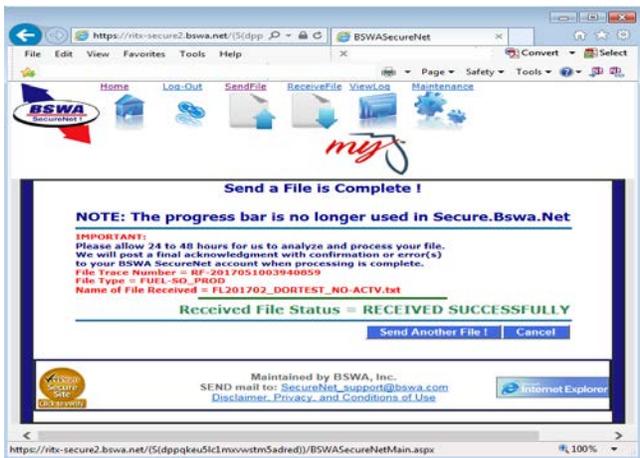
Select Production or Test Only

Browse and select your file from your system or PC then select 'Upload file'



The 'Send a File is Complete' page display automatically when a file is uploaded, indicating your file is queued for the translator process. Note trace number.

Courtesy trace number email is sent



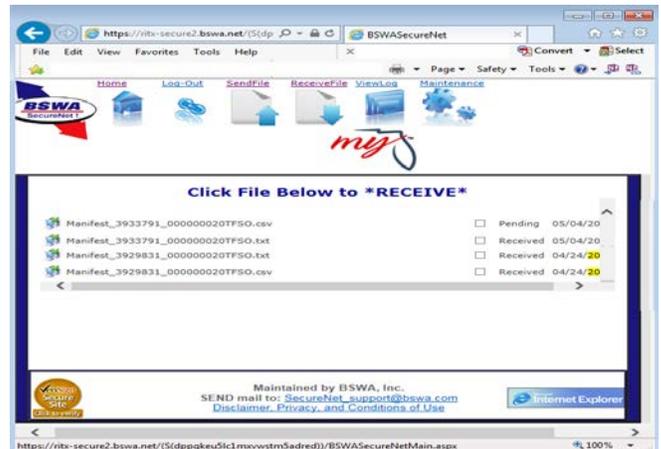
Accessing Manifests & Other Features

Courtesy email is sent directing you to get your manifest if no formatting errors are encountered.

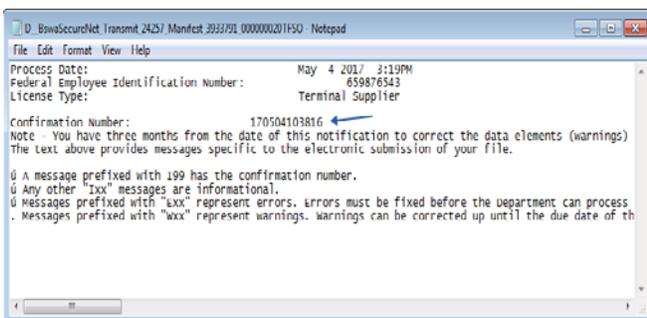
Now Login to SecureNet



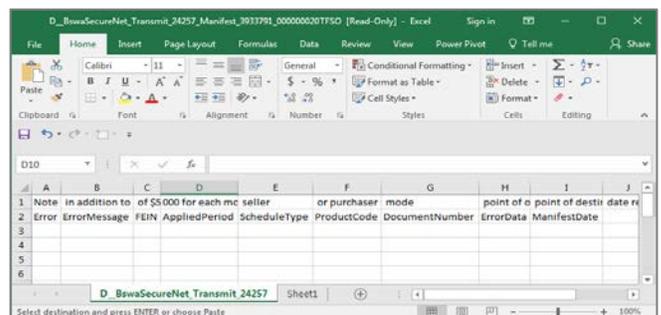
From Home page activity ribbon area, select 'ReceiveFile' Select your file to download, and a pop-up opens for save/open options



Text manifest example



CSV manifest example



Note: All submissions that receive a manifest with a confirmation number will have a return PDF produced which are available after 5:00 PM ET, the same day the manifest is provided.

Additional functions provided by the SecureNet system

Select 'ViewLog' to see all files you have uploaded
View Only, No drill down access from this page

Select 'Maintenance' for self-updates whenever needed

Browser window: <https://ritx-secure2.bswa.net/> BSWASecureNet

Navigation: Home, Log-Out, SendFile, ReceiveFile, ViewLog, Maintenance

View Log File

Received Date	File Trace No.	Original Name	File Type
5/10/2017 9:42:56 PM	RF-2017051003940859	FL201702_DORTEST_NO-ACTV.txt	FUEL-SO_PROD
5/4/2017 12:44:04 PM	RF-2017050403923791	FL201702_DORTEST_NO-ACTV.txt	FUEL-SO_TEST
3/17/2017 8:01:37 AM	RF-2017031703839487	FL201702DORTEST.txt	FUEL-SO_TEST
3/16/2017 2:03:20 PM	RF-2017031603834373	FL201702DORTEST.txt	FUEL-SO_TEST

Maintained by BSWA, Inc.
 SEND mail to: SecureNet_support@bswa.com
[Disclaimer](#), [Privacy](#), and [Conditions of Use](#)

Browser address bar: [https://ritx-secure2.bswa.net/\(S\(dppqkeu5c1mwwstm5adred\)\)/BSWASecureNetMain.aspx](https://ritx-secure2.bswa.net/(S(dppqkeu5c1mwwstm5adred))/BSWASecureNetMain.aspx)

Browser window: [https://ritx-secure2.bswa.net/\(S\(dppqkeu5c1mwwstm5adred\)\)](https://ritx-secure2.bswa.net/(S(dppqkeu5c1mwwstm5adred))) BSWASecureNet

Navigation: Home, Log-Out, SendFile, ReceiveFile, ViewLog, Maintenance

UPDATE USER INFORMATION

Only **one unique UserID per eMail address allowed.** This UserID will allow you to send as many files as you need to...
 You can also send a "zipped" file (containing **ONLY ONE** file)...

UserID:
 Password:
 Re-type Password:
 Phone Number: (i.e. 999-999-9999)
 Contact Name:
 Company Name:
 E-mail:
 Manifest: Receive the manifest as an attachment in the email.

Update User Information Cancel

Maintained by BSWA, Inc.
 SEND mail to: SecureNet_support@bswa.com
[Disclaimer](#), [Privacy](#), and [Conditions of Use](#)

Browser address bar: [https://ritx-secure2.bswa.net/\(S\(dppqkeu5c1mwwstm5adred\)\)/BSWASecureNetMain.aspx](https://ritx-secure2.bswa.net/(S(dppqkeu5c1mwwstm5adred))/BSWASecureNetMain.aspx)



DR-309652

R. 01/18

Rule 12B-5.150

Florida Administrative Code

Effective ##/##

Motor and Other Fuel Taxes XML User Guide For e-file Developers and Transmitters

Ver. 2017 1.0

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Changes

Title	Description Of Change
Introduction	Implement motor fuel XML

1 Introduction

- 1 The Florida Department of Revenue (FDOR) has established an electronic file and pay program for Terminal Operators and Terminal Suppliers in the Motor Fuel Taxes Program.
- 2 More information and resources on motor fuel taxes are available on the FDOR website at: <http://floridarevenue.com/taxes/taxesfees/Pages/default.aspx>.
- 3 Current and historic tax and interest rates are available on the FDOR website at: http://floridarevenue.com/taxes/taxesfees/Pages/tax_interest_rates.aspx.

2 Purpose

- 1 The Florida Department of Revenue (FDOR) has established an electronic file and pay program for motor fuel taxes using Extensible Markup Language (XML) format. The transmission methods are uploading via SecureNet and File Transfer Protocol (FTP).
- 2 This user guide provides electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items which are unique to the electronic filing of the Florida motor fuel taxes.

3 Definitions

- **BSWA:** The Department's service provider for intake and processing of electronic motor fuel taxes returns.
- **TIGERS:** Tax Implementation Group for E-Commerce Requirements Standards, a subgroup of the National Standards Institute's Accredited Standards Committee X12 Government Subcommittee.
- **Reporting period:** The calendar period that must be reported on a specific tax return.
- **SoftwareId:** An identification value created by FDOR. (For testing, use "09120212" for SoftwareId.)

4 Responsibilities

- 1 The following compliance requirements must be met:
 - **FDOR**
 - Provide vendors with the *Software Development Application* ([DR-600001](#)).
 - Respond to inquiries within one to two business days.
 - Facilitate testing efforts.
 - Communicate tax rate, system and schema changes.
 - Approve tested software.
 - Provide vendors with a software ID upon the successful completion of testing.
 - **BSWA**
 - Provide support for SecureNet account(s).

- **Vendor**
 - Submit a completed *Software Development Application* ([DR-600001](#)).
 - Adhere to all State procedures, requirements and specifications.
 - Develop tax preparation software in accordance with statutory requirements of the Department return preparation instructions.
 - Provide accurate Florida returns in correct electronic format for transmission.
 - Refrain from developing software to support electronic filing (transmission) of any form that will be submitted to the Department without prior approval.
 - Prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested or approved by the Department.

 - **Taxpayer**
 - Notify the Department of ‘new taxpayer’ or ‘conversion to XML’ testing.
 - Inform the Department whether your data is produced using in-house developed process or an off-the-shelf software solution.
 - Complete the required taxpayer testing process.
 - Receive electronic filing approval prior to submitting production returns.
- 2 The first step is to review the following documents in the MFT XML Version 2017 1.0 folder:
- 2017 X-Path Document
 - 2017 Florida XML Schemas

5 About Filing and Paying Electronically

5.1 ACCEPTED FORMS AND SCHEDULES

- 1 The Department supports the following forms and schedules for motor fuel taxes processing:
- *Terminal Supplier Fuel Tax Return* (DR-309631)
 - *Terminal Operator Information Return* (DR-309636)
- 2 There is **no signature** requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field and identifies it as a signature.

5.2 SUPPLEMENTAL RETURNS

- 1 Acceptable return types are original and supplemental. Supplemental returns may only be filed when an original return exists.

5.3 ADDRESS UPDATES

- 1 Address updates should be completed in a timely manner to ensure taxpayers receive timely notification. The following web address should be used to notify the Department for address changes: <http://floridarevenue.com/dor/taxes/registration.html>.

5.4 ACCOUNT CANCELATIONS

- 1 Accounts can be closed or made inactive by using the following web address:
<http://floridarevenue.com/dor/taxes/registration.html>.

5.5 TIMELY FILING

- 1 Returns are due to the Department on the 1st day of the month following the collection period. Returns will be considered late if they are not received on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, returns will be accepted as timely if filed on the next business day.
- 2 Returns with a payment included must adhere to the payment due date for the payment to be considered timely.
- 3 For specific, due dates on electronic returns and payments for the current year, refer to the *Florida e-Services Programs Calendar of Due Dates* ([Form DR-659](#)).

5.6 PAYMENT METHODS

- 1 Due to federal security requirements, the Department cannot process international ACH transactions. This applies to any portion of the money used in the payment coming from any financial institution located outside of the US or its territories.
 - **ACH DEBIT** - Florida will allow a taxpayer to pay the balance due by authorizing an electronic funds withdrawal. If the taxpayer chooses this payment method, they may authorize the entire payment be made at the time their tax return is electronically filed. The payment amount cannot be greater than the tax due on the electronic tax return. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made.
 - **ACH CREDIT** - Taxpayers should visit Florida Department of Revenue's website – (www.floridarevenue.com) for more information.

6 XML Documents

- 1 Review all provided information. You can create your XML document by following the samples provided in the XML schema folder. However, some of the tags in the sample XML documents are not needed for Florida. Samples only illustrate the structure of the XML documents.

6.1 XPATH DOCUMENT

- 1 The XPath document contains required tags (elements) that Florida will validate. Your file must contain all the required tags within the XPath Document to be valid. This document outlines important information that will be used to construct your file. This data includes the following:
 - Cross-walk from Florida return fields to XML tags
 - Field Descriptions
 - Schema Category
 - Field Rules/Validations
 - Error codes/warning messages
- 2 The XPath has the following four workbooks:

- DR-309636 Lines
- DR-309361 Lines
- Acknowledgement
- Alert Codes

6.1.1 USING THE XPATH DOCUMENT

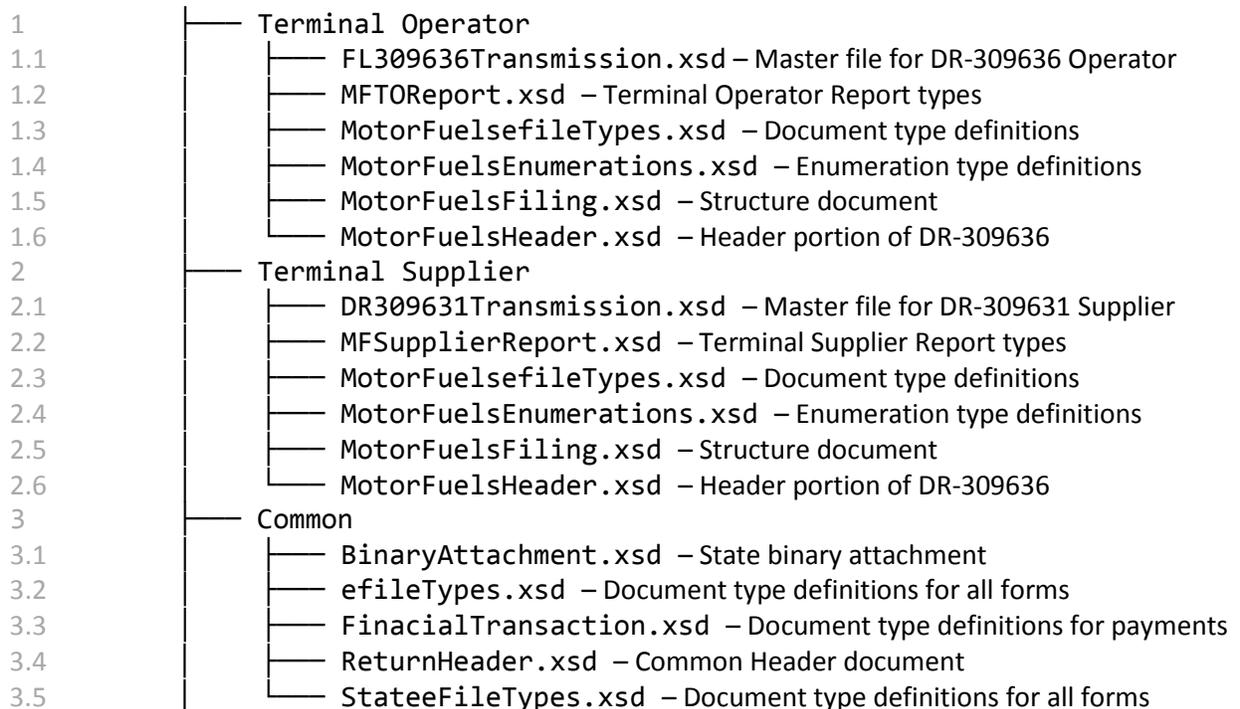
- 1 FDOR uses an absolute location path which consists of one or more steps and begins with forward slash (/) with each step separated by a forward slash (/) and each attribute separated by a commercial at (@). Use the XPath document to navigate through elements and attributes in an XML document. The DR-309636 Lines and DR-309361 Lines XPath workbook have the following information:

Column Header	Purpose
Field Description	This field provides the field name from the tax form.
XPath	This field provides the absolute location path for each element and attribute.
Efile Type	This field provides the data type.
Length	This field provides the maximum field length for each element and attribute.
Req'd	This field provides the element's and attribute's status (Req = Required, Opt = Optional, Cond = Conditional)
Notes/Comments	This field provides the rules and validations performed for each element or attribute.

6.2 FLORIDA STATE SCHEMAS

- 1 FDOR uses a XML schema set based on the Motor Fuels Excise Tax (MFET) version 2.2 schema set by the TIGERS National Standards. Florida's schema version is version 2017 1.0.

6.2.1 FIGURE 1



4	ExtendedCommon
4.1	Acknowledgement.xsd – Acknowledgement structure
4.2	AckTransmission.xsd – Master file for acknowledgement manifests
4.3	ReturnHeaderSO.xsd – ReturnHeader structure
4.4	TransmissionHeader.xsd – Transmission header structure
5	User Information
5.1	MFT_XML_Guide_v2017_1.0.pdf
5.2	MFT_XPath_v2017_1.0.xls
5.3	Sample Files
5.3.1	
5.3.2	
5.4	Test Files
5.4.1	
5.4.2	

7 Software Testing and Approval

7.1 INITIAL TESTING FOR DEVELOPERS

- 1 **Developers must complete and return the *Software Development Application (DR-600001)* prior to any testing.**
- 2 Developers are required to use FDOR’s specified schema. Testing of software developed for electronic filing is mandatory. All software must be tested using state scenarios. The Department’s test scenarios are provided in the zip package.
- 3 Schema validation and business rules are defined for each field or data element. The XPath spreadsheet includes information on each field including: type, format, length, negative values, and the business rules or other edits. Developers must closely follow the requirements for each field to ensure proper data formatting.
 - Software developers should apply data from the XPath spreadsheet or tax forms to the appropriate data element from the XML schema.
 - All XML data must be well formed. All schedules, forms, and occurrences should be supported to maximize this service.
 - Developers will be provided approval for use of their software product for production filing when all test scenarios have been successfully validated. Only software approved for production filing may be released and distributed by the developer.
 - Any developer wishing to conduct testing in addition to the scenarios supplied and required by the Department should notify the Department prior to test submission.
 - No production returns may be submitted prior to being approved for production filing, or using the SoftwareId provided for testing.
- 4 The Test system account registration data may not be current, and results may not be fully representative of the production environment.
- 5 Developer testing is accomplished by successfully passing validation using the test files provided. Test files are transmitted using the same method as production returns (see Section Eight – Transmitting the File). Test files must be designated for testing by setting the ProcessType field as

“T.” In addition, since your production SoftwareId will be provided only upon successful completion of testing, the SoftwareId should be set to “09120212”.

- 6 Approval of software for electronic filing **does not** include approval of any form developed/produced for hardcopy submission to the Department. Once you have received a confirmation number from your submitted test file, please forward the manifest confirmation and test file as attachments to EXD-Fuels@floridarevenue.com. In the subject line of your e-mail, please enter your company name and the wording “Requesting XML Production Credentials.” Please allow two business days to receive a response.
- 7 Formal confirmation will be provided when software has been successfully tested, and a SoftwareId issued. Only software approved for production filing may be released and distributed.

7.2 CONTINUED TESTING FOR DEVELOPERS

- 1 The FDOR will monitor the quality of electronic transmissions and will contact the software developer to resolve issues. As a part of the monitoring process, FDOR may take one or all the following actions:
 - monitor complaints about electronic filers;
 - select a vendor or software product to participate in annual testing; and/or
 - issue warning or suspension letters as appropriate (***see Section 10 – Production Monitoring and Suspension***).
- 2 In addition, FDOR may require annual or other periodic testing.

7.3 TESTING FOR NEW TAXPAYERS

- 1 **Terminal Operator and Terminal Supplier taxpayers must complete the DOR test process and receive electronic filing approval prior to submitting production returns.** Taxpayers are given 90 days to successfully complete the Department’s testing process and begin submitting returns electronically.
- 2 All Terminal Operator and Terminal Supplier taxpayers must submit a (GT-400401) *Registration Package for Motor Fuel and/or Pollutants Registrants* which includes the (DR-600) *Enrollment and Authorization for e-Services form*.
- 3 Upon receiving notification of registration approval, begin your testing process by following the instructions below.
 - Contact the Department of Revenue Business Technology office at: EXD-Fuels@floridarevenue.com.
 - Include the following in your email communication.
 - Your business name, contact information, FEIN and license type.
 - If you plan to use off-the-shelf software, or if you will be developing an in-house process.
 - Whether your prior returns:
include transactions, receipts or disbursements
- or -
are ‘No Activity’ zero returns.

- Create your user access to the Department’s secure website (SecureNet).
 - Access SecureNet, on the FDOR File and Pay webpage at: <http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading “Upload a File Using SecureNet...,” then select Fuel Tax – Terminal Operator and Terminal Supplier.
- **Taxpayers who have filed paper returns that contain transactions, receipts or disbursements will test by creating electronic returns that contain the same data.**
 - The test returns submitted must represent two original filings for the most recent months.
 - The Department requires test returns to include:
 - beginning and ending inventory figures for the first test cycle;
 - detail transactions for each schedule and product type that you report;
 - credit memos issued by the Department (if applicable);
 - penalty and interest (if applicable).
 - Email copies of your paper returns, your manifest created by the SecureNet system to: EXD-Fuels@floridarevenue.com.
- **Taxpayers who have filed paper returns that contain no transactions, no receipts AND no disbursements will test by creating electronic returns using the Department’s test script(s).** Test scripts are available from the Terminal Operator and Terminal Supplier tax pages.
 - The test return submitted must represent one original filing for the most recent month.
 - The Department requires beginning and ending inventory figures.
 - Email copies of the return PDF created by your software, your submission manifest created by the SecureNet system to: EXD-Fuels@floridarevenue.com.
- **All test submissions should have:**
 - Test files must be designated for testing by setting filed “ProcessType” as “T”.
- **Test submissions are processed each business day.**
 - Manifests are typically available within 24 to 48 hours.
 - If you have a problem with any aspect of your transmission, email EXD-Fuels@floridarevenue.com.

Note: For more details, see Section 9, Acknowledgement System.
- Test returns that produce error free manifests will be reviewed. You will be notified of your results, and continued testing may be required. Please note: It is not uncommon to repeat this phase several times, and assistance will be provided as needed.
- After you have successfully completed all phases of the test, you will be notified in writing that you may begin filing in production.

7.4 Testing for Taxpayers Converting From EDI to XML Software

1 Terminal Operator and Terminal Supplier taxpayers converting from EDI to XML must complete the DOR test process.

- Contact the Department of Revenue Business Technology office at: EXD-Fuels@floridarevenue.com.
 - Include the following in your email communication.
 - Your business name, contact information, FEIN and license type.

- If you plan to use off-the-shelf software, or if you will be developing an in-house process.
 - Testing purpose is for conversion from EDI to XML.
- Use your existing user access to the Department’s secure website (SecureNet).
 - Access SecureNet, on the FDOR File and Pay webpage at: <http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading “Upload a File Using SecureNet...,” then select Fuel Tax – Terminal Operator and Terminal Supplier.
- **Taxpayers who have filed EDI returns that contain transactions, receipts or disbursements will test by creating XML returns that contain the same data.**
 - The test returns submitted must represent two original filings for the most recent months.
 - The Department requires test returns to include:
 - beginning and ending inventory figures for the first test cycle;
 - detail transactions for each schedule and product type that you report;
 - credit memos issued by the Department (if applicable);
 - penalty and interest (if applicable).
 - Email your manifest created by the SecureNet system to: EXD-Fuels@floridarevenue.com.
- **Taxpayers who have filed EDI returns that contain no transactions, no receipts AND no disbursements will test by creating XML returns using the Department’s test script(s).** Test scripts are available from the Terminal Operator and Terminal Supplier tax pages.
 - The test returns submitted must represent one original filing for the most recent month.
 - The Department requires beginning and ending inventory figures.
 - Email your manifest created by the SecureNet system to: EXD-Fuels@floridarevenue.com.
- **All test submissions should have:**
 - Test files must be designated for testing by setting filed “ProcessType” as “T”.
- **Test submissions are processed each business day.**
 - Manifests are typically available within 24 to 48 hours.
 - If you have a problem with any aspect of your transmission, email EXD-Fuels@floridarevenue.com.

Note: For more details, see Section 9, Acknowledgement System.
- Test returns that produce error free manifests will be reviewed. You will be notified of your results, and continued testing may be required. Please note: It is not uncommon to repeat this phase several times, and assistance will be provided as needed.
- After you have successfully completed all phases of the test, you will be notified in writing that you may begin XML filing in production.

8 Transmitting the File

8.1 FILE REQUIREMENTS

- 1 Packaging of data and transmission payload must be in the proper format. Users of software approved for e-filing providers can submit files to the Department for processing.
 - Each submission must be submitted in the agreed upon XML format.
 - Zip Archiving is **not** supported.
 - Multiple employer returns may be included in a single file.
 - Any structure error codes such as “X1” will need to be supported by the software developers or in-house developer prior to contacting the Department. If your customer contacts the Department with an “X1” error, then they will be informed to contact their software provider. Software developers or in-house developers may contact the Department for support.

8.2 FILE TRANSMISSION

- 1 Access SecureNet, on the FDOR File and Pay webpage at:
<http://floridarevenue.com/dor/eservices/filepay.html>. Look for the heading “Upload a File Using SecureNet...,” then select Fuel Tax – Terminal Operator and Terminal Supplier.
- 2 To transmit a file using SecureNet:
 - Click on the “MyFlorida” image.
 - If you are a new user, click on the “New User” Button.
 - Fill in the necessary information and click on the submit button. Your Password will be mailed to you via the e-mail address you entered. Once you have retrieved your password, you will enter your UserID and Password as a “Registered User.”
 - Enter your UserID and Password and click “Login”.
 - At the top of this page, select “SendFile.”
 - Select “Fuel (DOR USE ONLY).”
 - Select “2016 XML Test.”
 - Click the “Click to Continue!” button.
 - Select “Choose File” and browse to and select your file, and click the “Upload the Selected File Now” button.
- 3 Screenshots are provided through the “Click HERE for instructions” link on the SecureNet site.
- 4 The Department will provide two courtesy emails, as follows:
 - A **Trace Number email** after receiving your file (*see [Section 12.2 – Trace Email](#)*). This e-mail contains the Trace Number as acknowledgement of receipt of the transmission. This indicates your file has been received but has not yet been validated for errors.
 - A **File Received email** informing you that you may access the manifest via SecureNet (*see [Section 12.3 – Received File Email](#)*). You should check for any errors that may need correcting for file resubmission or with a confirmation number if no errors.

These emails do not mean your file was accepted by the Department.

9 Acknowledgement System

- 1 The Department will generate a manifest for all files received. For SecureNet users to review manifests, you will need to login to your SecureNet account and select the “ReceiveFile” option. This option will display the manifest for each submission received. For FTP users, manifests will be provided in the root directory of your FTP account. It is the responsibility of the transmitter to review the manifest for any errors or warnings, and make resubmit or amend filings as may be required.
- 2 The Florida manifest indicates the returns are either accepted or rejected.
 - **Accepted** - This manifest indicates the electronic return was received and successfully completed the validation process. Every manifest for accepted submissions should contain a confirmation number. The manifest should be retained as your official documentation of your file being **accepted**. No further action is required regarding the transmission.
 - **Rejected** - This manifest indicates the electronic return was received and failed to successfully complete the validation process. The manifest will contain an error code(s) indicating the error(s) that caused the rejection. The error(s) must be corrected and the return can then be re-transmitted. There are no grace periods for re-submissions.
- 3 This is not a real-time update system. **Please allow 24 to 48 hours** to process the return information. Error and warning codes with descriptions are posted in the XPath document under the “Alert Codes” tab. Due to the time needed to process return information, the information displayed may not include recently filed corrections still in process.

9.1 MISSING MANIFESTS

- 1 All submissions should receive a manifest within 24 to 48 hours. In the event a manifest is not made available within that time, please send an e-mail to: EXD-Fuels@floridarevenue.com.
- 2 The body of the e-mail must contain the **file trace number** and **file name**. For faster processing, also include the FEI (Federal Employment Identification) number and transmission date.

9.2 EDITS AND VERIFICATIONS

- 1 Returns that are rejected will receive an error message. Returns with only warning messages will be accepted, provided there are no errors.

10 Production Monitoring and Suspension

- 1 The Department reserves the right to suspend the electronic filing privilege of any electronic filer or software developer who deviates from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently transmit error-free returns. When suspended, the electronic filer or software developer will be advised of the requirements for reinstatement into the program.

11 Contact Information

1 You are invited to contact us with any question(s) or comment(s) you have regarding our electronic filing program.

- **TECHNICAL ISSUES OR TESTING:**
 - EXD-Fuels@floridarevenue.com
 - **SUBJECT LINE:** Motor Fuel Development

- **STATE OF FLORIDA WEBSITE:**
 - www.myflorida.com

- **FLORIDA DEPARTMENT OF REVENUE WEBSITE:**
 - www.floridarevenue.com

- **TAX INFORMATION AND ASSISTANCE:**
 - 850-488-6800

- **MAILING ADDRESS:**
 - Florida Department of Revenue
 - Attention: BTO Unit - XML
 - 5050 West Tennessee Street
 - Tallahassee, Florida 32399-0100

12 Appendices and Accompaniments

12.1 ACCOMPANIMENTS

Document Title	Purpose
2017 XPath Document	
2017 Florida XML Schemas	
2017 Test Files	

12.2 TRACE EMAIL

- 1.1 Sender: secure@bswa.net
- 1.2 Subject: Received File Trace Number
- 1.3 Body:

```
*****
* This is an auto-generated email, please do not respond to this message.
*****

*****
* File Trace Number = RF-[yyyymmdd0nnnnnnn]
* Received File - Date and Time = [date] [time] [time zone]
*****

File Type           = MFT_XML_TEST
Name of File Received = [filename]
Received File Status = RECEIVED SUCCESSFULLY

***** IMPORTANT *****
*           Please allow 24 to 48 hours for us to analyze and process your file. We will post a final
*           acknowledgment with confirmation or error(s) to your BSWA SecureNet account when
*           processing is complete.
*****
```

- 1.4 **This does not mean your file was accepted by the Department (see Section 9 – Acknowledgment System).**

12.3 RECEIVED FILE EMAIL

- 1.1 Sender: secure@bswa.net
- 1.2 Subject: You have a file at Ritx-Secure.Bswa.Net
- 1.3 Body:

```
You have a new file ready for view or download at BswaSecure.net Please use the following link to
open the login page

https://Ritx-Secure.Bswa.Net/FloridaDor

Your XML Manifest filename: MftManifestV1_[nnnnnnn].xml
```

- 1.4 **This does not mean your file was accepted by the Department (see Section 9 – Acknowledgment System).**

STATE OF FLORIDA
DEPARTMENT OF REVENUE
MISCELLANEOUS TAX
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed amendments adopt, by reference, changes to five forms used in the administration of insurance premium taxes, fees, and surcharges.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The changes to the 5 forms include updating due dates for 2018; updating references to the Department's website; and, incorporating other technical and administrative changes to facilitate the administration of insurance premium taxes, fees, and surcharges.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, p. 3839), to advise the public of the proposed

changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-8.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4371).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4526-4527), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments from the public were received by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on November 17, 2017, (Vol. 43, No. 223, p. 5234), removing two jurisdictions from Form DR-908 and DR-350900.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) No change.

(2) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s ~~website~~ ~~Internet site~~ at www.floridarevenue.com/forms ~~myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3671~~, Monday through Friday (~~excluding holidays~~), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment (R. 01/ 18 16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06336)	01/ 18 16
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R. 01/ 18 16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06336)	01/ 18 16

(5)(a) DR-908 Insurance Premium Taxes and Fees Return for 01/18 ~~17~~
Calendar Year 2017 ~~2016~~ (R. 01/18 ~~17~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____07762)

(b) DR-908N Instructions for Preparing Form DR-908 Florida 01/18 ~~17~~
Insurance Premium Taxes and Fees Return (R. 01/18 ~~17~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____07763)

(6) DR-350900 2017 ~~2016~~ Insurance Premium Tax Information for 01/18 ~~17~~
Schedules XII and XIII, Form DR-908 (R. (R. 01/18 ~~17~~))

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____07764)

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17,_____.

Signature of Officer

Date

Complete each line using the line-by-line instructions.

- Line 1 Premium Tax Payable** — Enter the amount of installment payment due. See instructions.
 - Line 2 Surcharge** — Enter the number of commercial policies on Line 2a and multiply by \$4.00. Enter the number of residential policies on Line 2b and multiply by \$2.00.
 - Line 3 Interest** — Compute any interest due with this installment payment. Interest is calculated with a floating rate.
 - Line 4 Penalty** — Compute any penalty due with this installment payment.
 - Line 5 Quarterly Statement Filing Fee** — Enter your \$250 quarterly statement filing fee.
- Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation.**

Line 6 Amount Due — Enter the total of Lines 1 through 5. Sign and date the form in the spaces provided above.

Front of Form: Verify the personalized information printed on the front of the form. If you are using a blank form, enter your FEIN and Florida Code in the spaces provided and print or type your name and address in the space under payment due date. Check the box if you made your payment electronically.

Mail form and payment to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150

Rule 12B-8.003
Florida Administrative Code
Effective XX/XX

Signature of Officer

Date

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Effective XX/XX

Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

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



When is the installment payment due and payable? Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on? Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent of the tax due in the preceding year for each installment payment. If each installment is 27 percent of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the nonprofit scholarship funding (SFO) credit earned with contributions made during the tax year. Contributions must be made on or before the installment due date to decrease the amount that must be paid to meet the prior year exception. For example, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a total of \$71,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced by SFO credit earned prior to each installment due date. Assuming the insurer made a contribution of \$50,000 on March 31 of the tax year and received a certificate from the nonprofit scholarship funding organization, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 or earn another SFO credit of at least \$4,000 by June 15 to meet the prior year exception for the second installment and would need to remit a total of \$31,000 or earn SFO credits of at least \$31,000 by October 15 to meet the prior year exception for the third installment.

Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments:

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest for Underpayment/Late Filing of Insurance Premium Tax Installment Payments:

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us").

Where to Mail Your Form and Payment:

Mail your completed Form DR-907 and payment to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Electronic Filing:

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at: floridarevenue.com for more information.

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to: floridarevenue.com/taxes/updateaccount, then select "Change address or account status."

Contact Us:

Information, forms, and tutorials are available on the Department's website at: floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a taxpayer **service center** near you, go to: floridarevenue.com/taxes/servicecenters

For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information:

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/subscribe



Name _____ FEIN _____ Taxable Year _____

SCHEDULE I

**COMPUTATION OF INSURANCE PREMIUM TAX
(Not To Be Used for Wet Marine and Transportation Tax)**

*** Include the Florida Business Page of Your Florida Annual Statement ***

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)* →			

* If zero or less, enter -0-

SCHEDULE II

ANNUITY CONSIDERATION PREMIUMS

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)* →			

* If zero or less, enter -0-

SCHEDULE III

CREDITS AGAINST THE PREMIUM TAX

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)		
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)		
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)		
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)		
5.	Salary Tax Credit (Schedule V, Line 12)		
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)		
7.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)		
8.	Certified Capital Company (CAPCO) Credit (Enter here and include on Schedule XIV, Line 12, Column A)		
9.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)		
10.	Credit for Contributions to Nonprofit Scholarship Funding Organizations (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)		
11.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)		
12.	Total Credits (Sum of Line 1 through Line 11. Enter here and on Page 1, Line 2) →		



Name _____ FEIN _____ Taxable Year _____

SCHEDULE IV COMPUTATION OF SALARY CREDIT

***** Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit *****

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)*	→

* If zero or less, enter -0-

SCHEDULE V CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)*	→
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions).	→
13.	Credit for Contributions to Nonprofit Scholarship Funding Organizations [Enter the lesser of your 2017 eligible contributions plus approved carry forwards or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 10.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

* If zero or less, enter -0-

**** If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name _____ FEIN _____ Taxable Year _____

SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION

*** Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit***

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
a.	First Quarter Assessment _____ b. Second Quarter Assessment _____	
c.	Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
	Total Administrative Assessments Paid*	
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*	→

* If zero or less, enter -0-

SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)

*** Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit ***

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995		*		.001		1995
1996				.001		1996
1997				.050		1997
1998		*		.050		1998
1999				.050		1999
2000				.050		2000
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) ⁽¹⁾				→		

* In 2002, refunds were issued by FLAHIGA from the 1995 and 1998 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

⁽¹⁾ If zero or less, enter -0-



Name _____ FEIN _____ Taxable Year _____

SCHEDULES VIII AND IX

NOT USED

SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril ⁽¹⁾	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units ⁽¹⁾	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .01) ⁽²⁾			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) ⁽²⁾			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

SCHEDULE XI WET MARINE AND TRANSPORTATION TAX

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

* If zero or less, enter -0-



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - A

FIREFIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
210	Bunnell	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	

Code	Municipality/ Fire Control District	Total Taxable Premiums
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
560	Leesburg	
579	Longwood	
Subtotal		



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - B

FIREFIIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	
831	Riviera Beach	
836	Rockledge	

Code	Municipality/ Fire Control District	Total Taxable Premiums
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7.....1.

Subtotal from Page 8.....2.

Total Tax3.

[Line 1 plus Line 2 times 1.85% (.0185).
Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - A MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	
432	Hallandale Beach	

Code	Municipality	Total Taxable Premiums
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indialantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
Subtotal		



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - B MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 1.

Subtotal from Page 10 2.

Total Tax 3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Taxable Year _____

SCHEDULE XIV RETALIATORY TAX COMPUTATION

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

* If zero or less, enter -0-

SCHEDULE XV NOT USED

SCHEDULE XVI SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

SCHEDULE XVII PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
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Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

DR-908N
R. 01/18

For Taxable Year Beginning on or After January 1, 2017

Rule 12B-8.003
Florida Administrative Code
Effective XX/XX

General Instructions

Part One

Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at floridarevenue.com for more information.

Important: Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.])

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

Signature and Verification

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, **and**
- Preparer tax identification number (PTIN).

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount, then select "Change address or account status."

To Amend a Return

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

Declaration of Estimated Tax

Taxpayers are required to make quarterly installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax quarterly installments electronically using the Department's secure website.

When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on?

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment. If each installment is 27 percent (.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current year.

Where to Mail Your Form DR-907 and Payment:

Mail your completed Form DR-907 and payment to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Penalty

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent (.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit:

floridarevenue.com/taxes/rates.

Contact Us:

Information, forms and tutorials are available on the Department's website at: floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to **tax questions**, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe

Part Two Specific Instructions

General Information Questions

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

**Computation of Insurance Premium Taxes and Fees
Line-By-Line Instructions**

Line 1. Total Premium Tax Due

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

This calculation does not include wet marine and transportation tax. (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

Line 2. Credits Against the Tax

Enter the total credits against the tax from Line 12, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total tax due.

Line 3. Net Premium Tax Due

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

Line 5. Wet Marine and Transportation Tax

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

Lines 6 and 7. Firefighters' and Municipal Police Officers' Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.

Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

Line 11. Total Tax Due

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

Line 12. Installment Payments

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

Line 13. Net Tax Due or Overpayment

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

Lines 14 and 15. Penalty and Interest

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

Line 16. Amount Due With This Return

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

Line 17. Amount of Overpayment to be Refunded

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

Schedule I
Computation of Insurance Premium Tax

Line 1. Property/Casualty/Miscellaneous

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 2. Life

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.

- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums.

- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 3. Accident and Health

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 4. Prepaid Limited Health Service Organizations

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the "Tax Due" column.

Line 5. Commercial Self-Insurance Funds

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 6. Group Self-Insurance Funds

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 7. Medical Malpractice Self-Insurance

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 8. Assessable Mutual Insurers

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 9. Corporation Not-for-Profit Self-Insurance Funds

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 10. Public Housing Authorities Self-Insurance Funds

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent (.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 11. Annuity Premiums

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

Line 12. Total Premium Tax Due

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

Schedule II
Annuity Consideration Premiums

Line 1. Total Annuity Premiums

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III
Credits Against The Premium Tax

Line 1. Workers' Compensation Administrative Assessment Credit

Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters' Pension Trust Fund Credit

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit

Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit

Enter the amount from Schedule V, Line 12.

Line 6. Florida Life and Health Insurance Guaranty Association Credit

Enter the amount from Schedule VII, Line 1.

Line 7. Community Contribution Credit

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed. Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

Line 8. Certified Capital Company (CAPCO) Credit

Only carried forward amounts can be claimed after 2009. The certified investor shall be allowed to use no more than 10 percent (.10) of the vested premium tax credit, including any carry forward credits, per year. Any CAPCO Credit not used by the certified investor in any single year may be carried forward and applied against the premium tax liabilities of such investor for subsequent calendar years until such carry forward amount is used. **Attach a schedule reconciling all credit carryovers, transfers, and sales. If credit carryovers are used or any part of the credit is transferred, purchased, or sold under the provision of s. 288.99, F.S. (2010), attach a schedule reconciling all transfers, purchases, sales, or carryovers. For transfers, list the company name and FEIN of the certified investor and the transferee(s). For sales, list the company name and FEIN of the certified investor, the purchaser(s), and the seller(s).**

Line 9. Capital Investment Tax Credit

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying

project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

Line 10. Credit for Contributions to Nonprofit Scholarship Funding Organizations

Enter the amount from Schedule V, Line 13.

Line 11. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

Line 12. Total Credits

Enter the total of Lines 1 through 11 on Line 12. The total from Line 12 is then entered on Page 1, Line 2 of the return.

**Schedule IV
Computation of Salary Credit**

In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may

allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.

Line 1. Total Premium Tax Due

Enter the total from Schedule I, Line 12.

Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

Line 4. Corporate Income Tax Paid

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2017. The credit granted for corporate income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$). Company B is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$).

Line 5. Total (Net Tax)

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

Line 6. Eligible Florida Salaries

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

Line 7. Computation of Credit

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

Line 8. Salary Credit (Available)

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

**Schedule V
Corporate Income, Salary and SFO Credit Limitation**

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

Line 1. Total Corporate Income Tax Paid

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit

Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due

Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers' Compensation Administrative Assessment Credit

Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit

Enter the total excise taxes paid from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent

Multiply Line 9 by 65 percent (.65) and enter the result.

Line 11. Eligible Corporate Income Tax

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If

the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Credit for Contributions to Nonprofit Scholarship Funding Organizations

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO). Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S. However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus approved carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2017 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11 and 12).

Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).

Schedule VI
Workers' Compensation Administrative Assessment Credit Limitation

Line 1. Premiums Written

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

Line 2. Tax Rate of 1.75 Percent

Multiply the total workers' compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.

Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

3a - d. Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

Line 4. Workers' Compensation Administrative Assessment Credit

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

Schedule VII
Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity.

Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit. Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

Line 1. Total FLAHIGA Credit

Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

Schedules VIII and IX

Not Used

Schedule X
State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

Total Premiums

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);

3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the “Total Premiums” column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

Types of Fire Premiums

“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

Lines 1 through 13.

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

Note: When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.

Line 16. Additional Premiums Subject to Surcharge

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge

Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due

Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

**Schedule XI
Wet Marine and Transportation Tax**

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

Line 1. Net Premiums

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

Line 4. Wet Marine and Transportation Tax

Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

Line 6. Firefighters’ Pension Trust Fund Credit

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

Line 7. Municipal Police Officers’ Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

Line 8. Community Contribution Credit

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the

remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

Line 9. Net Tax Due

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

Note: This amount cannot be less than zero.

Schedules XII and XIII

Firefighters' and Municipal Police Officers' Retirement Trust Funds

Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2017. This must include any business being

written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2017 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2016 and 2017 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- * The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- * The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- * The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Schedule XIV
Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

Note: New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the

insurer's Florida personnel and property were in the state of incorporation.

Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80 percent (.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent (.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent (.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

Note: When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2017 calculated by using your Florida business.

Line 4. Intentionally Left Blank

Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Calculation: Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA

assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

The Formula to Calculate the Property Portions of the FIGA Assessment is:

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment
B= Total Insurance Premiums Subject to FIGA Assessment
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

Line 8. Fire Marshal Taxes

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

Line 9. Annual and Quarterly Statement Filing Fee

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 10. Annual License Tax and Certificate of Authority

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents' Fees

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

Line 12. Other Taxes and Fees

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Certified Capital Company (CAPCO) Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Credit for Contributions to Nonprofit Scholarship Funding Organizations** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 11, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the certified capital company credit, capital investment tax credit, community contribution tax credit, credit for contributions to nonprofit scholarship-funding organizations and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. Do not enter if less than -0-.

Schedule XV

Not Used

**Schedule XVI
Insurance Policy Surcharge**

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

The figures used in this schedule are for the entire calendar year and not just the fourth quarter.

Line A. Commercial

For the 2017 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

Line B. Residential

For the 2017 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

Schedule XVII

Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2017. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

Example .001 Rate

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X .001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

Example .05 Rate

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the

1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X .05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

$$\begin{aligned}
 & \$40,000 \text{ (1995 FLAHIGA refund)} \times .001 \times 8 \text{ years} = \$320.00 \\
 & \$30,000 \text{ (1998 FLAHIGA refund)} \times .05 \times 6 \text{ years} = \$9,000.00 \\
 & \text{TOTAL DUE} \qquad \qquad \qquad \qquad \qquad \qquad \underline{\underline{=\$9,320.00}}
 \end{aligned}$$

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.



2017 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900
R. 01/18

Rule 12B-8.003
Florida Administrative Code
Effective XX/XX

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at: floridarevenue.com/taxes/pointmatch. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department’s database.

These statutes provide that insurers who exercise due diligence in using the Department’s database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2017 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2016 and 2017 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as “shift of business” or “business transfers” is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back

to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

(Continued on back)

2017 Additions, Deletions, and Changes to Schedules XII and XIII

		Deletions	
Code	City/District	County	Type
212	Bushnell	Sumter	Police
879	Shalimar	Okaloosa	Police

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
 - Administers the retirement trust funds.
 - Distributes monies to the local taxing jurisdictions.
 - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
 - Administers the database.
 - Produces, distributes, and processes the insurance premium tax forms.
 - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
 - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

Need Assistance?

Information and forms are available on the Department's website at: floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get email notices automatically when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Sign up at: floridarevenue.com/dor/subscribe

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

STATE OF FLORIDA
DEPARTMENT OF REVENUE
MISCELLANEOUS TAX
CHAPTER 12B-11, FLORIDA ADMINISTRATIVE CODE
TAX ON GROSS RECEIPTS ON DRY-CLEANING
AMENDING RULE 12B-11.005

SUMMARY OF PROPOSED RULE

The proposed amendments remove certain application fees, as provided by Chapter 2017-36, L.O.F., and update contact information for the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments incorporate the elimination of registration fees for the Gross Receipts Tax on dry-cleaning facilities, as provided by Chapter 2017-36, L.O.F., and update the Department's website.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 19, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on September 5, 2017 (Vol. 43, No. 172, pp. 3839 – 3840), to advise the public of the proposed changes to Rule 12B-11.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 19, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-11.005, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4371).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4527-4528), to advise the public of the proposed changes to Rule 12B-11.005, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-11, FLORIDA ADMINISTRATIVE CODE
MISCELLANEOUS TAX
AMENDING RULE 12B-11.005

12B-11.005 Registration.

(1) No change.

(2)(a) Registration with the Department for purposes of the gross receipts tax on dry-cleaning facilities is available by using one of the following methods:

1. Registering through the Department's website, ~~Internet site at the address shown in the parentheses (www.floridarevenue.com www.myflorida.com/dor)~~ using the Department's "e-Services" ~~without payment of a registration fee~~; or

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the form, ~~with the required \$30 registration fee~~.

(2)(b) through (3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 376.70(6)(b) FS. Law Implemented 376.70(2) FS. History—New 2-19-95, Amended 6-19-96, 4-17-03, 6-28-05,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CORPORATE, ESTATE AND INTANGIBLE TAX
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULES 12C-1.0222, 12C-1.034, AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12C-1.0222, F.A.C., and 12C-1.034, F.A.C., implement statutory changes made by Chapter 2017-67 L.O.F., and by Section 34 of Chapter 2017-36 L.O.F., which amended provisions in Chapter 220, F.S., to conform the timing of filing returns, making payments, and filing declarations to related timing provisions at the federal level.

The proposed amendments to Rule 12C-1.051, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments incorporate changes made by the 2017 Florida Legislature.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 5, 2017 (Vol. 43, No. 172, p. 3840), to advise the public of the proposed changes and to provide that, if requested in writing, a rule development workshop would be held if requested in writing. On September 5, 2017, the Department received a request to hold a workshop for Rules 12C-1.0222, F.A.C., 12C-1.034, F.A.C., and 12C-1.051, F.A.C. The request was withdrawn on September 13, 2017, after the individual reviewed proposed language posted on the Department's website. No additional requests were received, and no workshop was held. No additional comments were received.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rules 12C-1.0222, F.A.C., 12C-1.034, F.A.C., and 12C-1.051, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, pp. 4371-4372).

SUMMARY OF RULE HEARING

NOVEMBER 8, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 18, 2017 (Vol. 43, No. 202, pp. 4528-4532), to advise the public of the proposed changes to Rules 12C-1.0222, F.A.C., 12C-1.034, F.A.C., and 12C-1.051, F.A.C., and to provide

that, if requested in writing, a rule hearing would be held on November 8, 2017. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE, ESTATE AND INTANGIBLE TAX
AMENDING RULES 12C-1.0222, 12C-1.034, and 12C-1.051

12C-1.0222 Returns; Extensions of Time; Payments of Tentative Tax.

(1) No change.

(2) Requests for Extensions of Time to File Return.

(a)1. For taxable year ends other than June 30, an extension will be effective until six (6) months after the original due date of the return. ~~For taxpayers with a taxable year ending December 31, an extension of the due date of any required Florida corporate income/franchise tax return will be effective until five (5) months after the original due date of the return. For taxpayers with a taxable year ending June 30, an extension will be effective until seven (7) months after the original due date of the return. For taxable year ends other than December 31 and June 30, an extension will be effective until six (6) months after the original due date of the return.~~

2. An extension of the due date of any required Florida partnership information return will be effective until six (6) months after the original due date of the return.

3. If an automatic extension is not permitted because a federal extension has not been requested or is not allowed, the application for extension of time to file a return must contain sufficient facts to establish good cause why the return cannot be filed on or before the original due date. An extension of time for filing a return does not operate as an extension of time for payment of the tax or any part thereof.

(2)(b) No change.

(3) Extended Return Due Dates.

(a) No change.

(b) The aggregate amount of time of extensions for a return cannot exceed six (6) months, unless the ~~exception~~ ~~exceptions~~ specified in paragraph (2)(a) of this rule ~~applies~~ ~~apply~~. No further extensions are allowed.

1. For a corporation whose taxable year ends December 31, a required Florida corporate income/franchise tax return is due May 1 of the following year. ~~When a taxpayer is granted an extension of time to file its federal income tax return, the extended due date for the federal return is September 15.~~ When the requirements of this rule are met, and the corporation is granted an extension of time to file its Florida corporate income/franchise tax return, the extended due date for the Florida return is November ~~October~~ 1.

2. A partnership whose taxable year ends on December 31, will be granted an extension of time from April 1 to October 1 to file its Florida partnership information return when all the requirements for an extension of the due date of a return provided in this rule are met.

(c) No change.

Rulemaking Authority 213.06(1), 220.32(2), 220.51 FS. Law Implemented 220.222, 220.32, 220.801 FS. History—New 10-20-73, Amended 10-8-74, 4-21-75, 3-5-80, 12-18-83, Formerly 12C-1.222, Amended 12-21-88, 12-19-89, 4-8-92, 3-18-96, 3-13-00, 3-15-04, 9-1-09, 1-10-17, _____.

12C-1.034 Special Rules Relating to Estimated Tax.

(1) No change.

~~(2)(a) For tax years that begin before January 1, 2017, a declaration of estimated tax must be filed before the first day of the fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.~~

~~(b)1.~~ Except for taxpayers with a June 30 taxable year end, a declaration of estimated tax ~~for tax years beginning on or after January 1, 2017,~~ must be filed before the first day of the sixth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.

~~(b)2.~~ No change.

(c) Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

(d) For a list of deadlines for initiating electronic payments on time, visit www.floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

(3) Reasonably Expect.

(a)1. through 2. No change.

3. A business is required to make a declaration of estimated tax by the date specified in subsection (2), even though income may not actually be earned until later in the taxable year. For example, a seasonal business that can reasonably expect before the first day of the fourth month ~~of a taxable year beginning on or after January 1, 2017,~~ to owe more than \$2,500 for the taxable

year will be required to make a declaration of estimated tax before the first day of the sixth month of the taxable year (before the first day of the fifth month of the taxable year for a taxpayer with a June 30 taxable year end). Therefore, a Christmas shop with a taxable year ending January 31, 2018, will be expected to make a declaration before July 1, 2017 (the first day of the sixth month following the end of the taxable year) if the corporation reasonably expects to owe more than \$2,500 in tax for the tax year. It does not matter whether the corporation is making sales by that date or not.

(b) through (e) No change.

(4) through (7) No change.

(8) Overpayments of Estimated Tax.

(a) through (b) No change.

(c)1. No change.

2. Example: A calendar year taxpayer requested an extension of the filing date for the 2016 Florida corporate income/franchise tax return from May 1, 2017, until October 1, 2017. The first payment of estimated tax for the succeeding tax year is due May 31 ~~May 30~~, 2017. The 2016 return is filed on September 29, 2017. If the taxpayer requested that the overpayment of estimated tax be applied to the next tax year, the overpayment is applied effective May 31 ~~May 30~~, 2017.

(d) through (e) No change.

(9) Underpayment of estimated tax.

(a) No change.

(b)1. No penalty or interest will be imposed for any underpayment of any installment of estimated tax if, on or before the date prescribed for payment of the installment, the total amount

of all payments of estimated tax made equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of the following amounts:

a. through b. No change.

c.(I) No change.

(II) Example: A calendar year taxpayer remitted four estimated payments of \$16,000 each on May 31, 2017; June 30, 2017; September 30, 2017; and December 31, 2017. The taxpayer also made a \$15,000 contribution to an SFO and was issued a certificate of contribution on June 20, 2017, which generated a tax credit for the taxpayer. For the prior tax year ending December 31, 2016, corporate income tax of \$80,000 was due. Taxpayer’s prior year exception computation is as follows:

Due dates of installments	(1st) 5/31/2017	(2nd) 6/30/2017	(3rd) 9/30/2017	(4th) 12/31/2017
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	16,000.00	32,000.00	48,000.00	64,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	0.00	0.00	15,000.00	15,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(g) <u>1002.395(5)(f)</u> , F.S., equals (a) less (b)	20,000.00	40,000.00	45,000.00	65,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	No	No	Yes	No

Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the third installment.

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on May 31, 2017; June 30, 2017; September 30, 2017; and December 31, 2017. The taxpayer also made four \$10,000 contributions to an SFO and was issued certificates of contribution on May 31, 2017; June 30, 2017; September 30, 2017; and December 31, 2017. For the prior tax year ending December 31, 2016, corporate income tax of \$80,000 was due. Taxpayer’s prior year exception computation is as follows:

Due dates of installments	(1st) 5/31/2017	(2nd) 6/30/2017	(3rd) 9/30/2017	(4th) 12/31/2017
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	10,000.00	20,000.00	30,000.00	40,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	10,000.00	20,000.00	30,000.00	40,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section <u>1002.395(5)(g)</u> 1002.395(5)(f) , F.S., equals (a) less (b)	10,000.00	20,000.00	30,000.00	40,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	Yes

Taxpayer has met the prior year exception for all four installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the four installments.

(9)(b)2.a. through (13) No change.

Rulemaking Authority 213.06(1), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS.

Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 1002.395 FS. History—

New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88,

4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04, 7-28-15, 1-10-17,_____.

12C-1.051 Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's ~~website~~ ~~Internet site~~ at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3674~~, Monday through Friday (~~excluding holidays~~), ~~8:00 a.m. to 7:00 p.m. (Eastern Time)~~; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) - (3) No change		
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R. 01/18 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07766)	01/18 01/17
(5)(a) No change		
(b) F-1120N	F-1120 Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2017 2016 (R. 01/18 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07768)	01/18 01/17
(6) - (11) No change		
(12) F-1196	Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (R. 01/18 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06348)	01/18 01/16
(13) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (R. 01/18 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07770)	01/18 01/17

(14) No change

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.
Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15,
220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895,
220.1896, 220.1899, 220.19, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21,

220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34,
220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803,
220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77,
Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-
92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-
07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11,
1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17,_____.



Florida Corporate Short Form Income Tax Return

F-1120A
R. 01/18

Rule 12C-1.051
Florida Administrative Code
Effective XX/XX

For tax year beginning on
or after January 1,

Where to Send Payments and Returns

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

If you are requesting a **refund** (Line 9b), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

FEIN:
Taxable Year End:

Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The online software application will guide you through the process. Go to our website at **floridarevenue.com** for more information, to register, and to enroll for e-Services.

(Continued on Page 2)

Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of your numbers together.

0 1 2 3 4 5 6 7 8 9

	Check here if negative	U.S. DOLLARS							CENTS	
1. Federal taxable income	<input type="checkbox"/>	<input type="text"/>								
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="text"/>								
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="text"/>								
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="text"/>								
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="text"/>								
6. Tax due: 5.5% of Line 5	<input type="checkbox"/>	<input type="text"/>								
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="text"/>								
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="text"/>								
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="text"/>								
		<input type="text"/>								
		<input type="text"/>								

Florida Corporate Short Form Income Tax Return

Mail coupon only.
Keep top portion for your records.

F-1120A
R. 01/18

Name
Address
City/St/ZIP

If Line 5 is zero "0" or less, enter "0" on Line 6.

If this amount is \$2,500 or greater, you cannot file Form F-1120A.

FEIN

Taxable Year Beginning

Taxable Year End

M M D D Y Y

M M D D Y Y

REMEMBER TO COMPLETE THE BACK OF THE FORM

9200 0 20169999 0002005043 0 3999999999 0000 2

Who Must File a Florida Corporate Income/ Franchise Tax Return? (continued from Page 2)

- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or Florida Form F-1120A.

General Information

When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2017 for a taxpayer with a tax year ending December 31, 2016; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department’s website at: floridarevenue.com/taxes/cit/duedates

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004 see “Contact Us” on page 4.

Go to the Department’s website for information on electronic filing and payment of tentative tax.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end which are valid for seven months. We permit only one extension per tax year.

Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

General Information (continued)

Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at www.irs.gov
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation’s expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see “Contact Us” on Page 4.

Line-by-Line Instructions

Line 1. Federal Taxable Income – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income

- Enter the sum of:
- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
 - (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD _____
- b. State income taxes deducted in computing federal taxable income _____
- c. Total - Add a and b, then enter this amount on Line 2.

Line 3. Florida Net Operating Loss Deduction (NOLD) – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

Line 4. Florida Exemption – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the \$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

Line-by-Line Instructions (continued from page 3)

Line 5. Florida Net Income – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

Line 6. Corporate Income Tax Due – Enter 5.5 percent of Line 5. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See “Contact Us” below for information on obtaining Florida Form F-1120.

Line 7. Payment Credits – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

Line 8. Penalty and Interest – If penalties or interest apply, enter the total amount on this line.

Penalties

Late-Filed Return – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Line-by-Line Instructions (continued)

Incomplete Return – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

Interest – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our website.

Line 9. Total Amount Due or Overpayment – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year’s tax liability, place an “X” in Box 9a. To have this amount refunded, place an “X” in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year’s estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year’s estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department’s website at: floridarevenue.com/taxes/updateaccount
- ✓ *Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.*
- ✓ To find filing due dates for the current year go to the Department’s website at: floridarevenue.com/taxes/cit/duedates

Contact Us

Information, forms, and tutorials are available on our website: floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, go to:

floridarevenue.com/taxes/servicecenters

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe



Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2017

F-1120N
R. 01/18

Rule 12C-1.051
Florida Administrative Code
Effective XX/XX

The Florida Corporate Income Tax Code does not conform to first year federal bonus depreciation for property placed in service on or after January 1, 2015, and before January 1, 2021. Additions to and subtractions from federal taxable income are required. See TIP #16C01-02 and section 220.13(1)(e), Florida Statutes (F.S.), for more information. Also see the instructions for Schedule I – Additions and/or Adjustments to Federal Taxable Income, line 19 on page 8 and Schedule II – Subtractions from Federal Taxable Income, line 10 on page 9.

Save Time and Paperwork with Electronic Filing.

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service’s (IRS) Modernized e-File (MeF) Federal/State Electronic Filing Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A (*Florida Corporate Short Form Income Tax Return*), F-1120ES (*Declaration/Installment of Florida Estimated Income/Franchise Tax*), and F-7004 (*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*). **You must file and pay electronically if you paid \$20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30).**

We encourage you to enroll for e-Services. When you enroll in our e-Services program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to: floridarevenue.com/taxes/updateaccount

What’s Inside

- ◆ Who must file p. 2
- ◆ When to file and pay p. 2
- ◆ Estimated tax p. 4
- ◆ Special instructions p. 4
- ◆ Line-by-line instructions p. 5
- ◆ Contact Information p. 16

General Information

Corporate income tax is imposed by section (s.) 220.11, Florida Statute (F.S.).

Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A “Florida partnership” is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner’s return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

Florida Corporate Short Form F-1120A

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

Who is Eligible to File Florida Form F-1120A?

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.

- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Federal/State Electronic Filing Program. You **must** file and pay electronically if you paid \$20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department’s website for more information.

Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2015 software to produce 2016 tax forms.
- Visit the Department’s website to obtain a list of approved software vendors.
- If you used software to produce your tax return last year, you will not receive a corporate income tax return package this year.

When to File and Pay

When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, 2016, the Florida Form F-1120 is due on or before May 1, 2017; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department’s website at:

floridarevenue.com/taxes/cit/duedates

If filing electronically, see the *Florida e-Services Calendar of Due Dates* (Form DR-659).

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative*

Income/Franchise Tax Return and Application for Extension of Time to File Return. To obtain Florida Form F-7004, see "Contact Us" on page 16.

You can file Florida Form F-7004 electronically through the IRS MeF federal/state electronic filing program or online. Go to the Department's website for more information.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax), on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30 percent of the tax shown on Florida Form F-1120 when filed.

Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. We permit only one extension per tax year.

Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

Where to Send Payments and Returns

Make check payable to and send with return to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Penalties

Late-Filed Return – The penalty for a return filed late is 10 percent per month, or fraction thereof, not to exceed 50 percent of the tax due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Underpayment of Estimated Tax – The penalty for underpayment of estimated tax is 12 percent per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of*

Estimated Tax, and attach it to Florida Form F-1120 (see Line 14 instructions).

Incomplete Return – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit:

floridarevenue.com/taxes/rates.

Required Attachments

Attach a copy of the actual federal income tax return filed with the Internal Revenue Service (IRS).

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, 4626, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at www.irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and

- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions at: floridarevenue.com/forms.

Estimated Tax (Florida Form F-1120ES)

Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers with a tax year beginning on or after January 1, 2017, payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see "Contact Us" on page 16. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at: floridarevenue.com/taxes/cit/duedates

To pay estimated tax, go to the Department's website. If filing electronically, see the *Florida e-Services Calendar of Due Dates* (Form DR-659).

Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year, which results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14).

Special Instructions

Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.

3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. Complete Florida Form F-1122 and attach for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, F.S., and Rule 12C-1.0131, F.A.C.

Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, IRC. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

The Florida net operating loss carryover deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- NOL Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV, including that portion that reduces Florida taxable income below zero.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Statutes do not provide for a separate calculation for an Alternative Minimum Tax (AMT) net operating loss. You must use the regular NOLD available against regular taxable income or Alternative Minimum Taxable Income (AMTI). The NOLD carryover will be reduced by the amount actually used as a deduction from the regular Florida taxable income or the Florida AMTI. The Florida Income Tax Code does not limit the amount of the NOLD to 90 percent of the alternative minimum taxable income before the NOLD.

Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

Line-by-Line Instructions for Completing Florida Form F-1120

We number Instructions to correspond with the appropriate schedule and line numbers.

Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

Note: You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 21, Column (a).

Line 4 - Total of Lines 1, 2, and 3

Line 5 - Subtractions from Federal Taxable Income

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 12, Column (a).

Line 6 - Adjusted Federal Income

Subtract Line 5 from Line 4 and enter the difference.

Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9, Column (a).

Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, see the instructions for Schedule R.

Line 9 - Florida Exemption

Section 220.14, F.S., exempts up to \$50,000 of Florida net income. The amount of the exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one \$50,000 exemption to the members of a controlled group of corporations as defined in s. 1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of \$50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question H-1.

If the taxable year is less than 12 months, the \$50,000 exemption must be prorated. Multiply \$50,000 by the number of days in the short tax year divided by 365.

Line 10 - Florida Net Income

Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

Line 11 - Tax Due

Enter 5.5 percent of Line 10 or the amount from Schedule VI (Computation of Florida Alternative Minimum Tax), Line 11, whichever is greater. See instructions for Schedule VI.

Line 12 - Credits Against the Tax

Enter the total credits against the tax from Schedule V, Line 22. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

Line 13 - Total Corporate Income/Franchise Tax Due

Subtract Line 12 from Line 11.

Line 14 - Penalty and Interest

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, see "Contact Us" on page 16.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90 percent of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

Note: The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

Line 15 - Total of Lines 13 and 14.

Line 16 - Payment Credits

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **Note:** The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax. Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

Questions A through M

All taxpayers must answer questions A through M.

Question A - Enter the state in which you are incorporated.

Question B - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at www.sunbiz.org.

Question C - Check the appropriate box to indicate if you are filing a Florida consolidated return.

Question D - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

Question E - Check the "Depreciation election" (General Rule, Election A, or Election B). Taxpayers beginning business in Florida on or after January 1, 1987, should check General Rule. See "Depreciation Elections."

Question F - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

Question G - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

Question H-1 - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s. 1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

Question H-2 - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

Question H-3 - Check the appropriate box to indicate if the federal common parent has sales, property or payroll in Florida.

Question I - Enter the address where the corporate books and records are located.

Question J - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

Question K - Provide the date of your latest IRS audit and list the years examined.

Question L - Please provide the name, a telephone number, and email address of the person to contact regarding this return.

Question M - Indicate the form number of the return filed with the IRS.

Depreciation Elections

The “**General Rule**” refers to s. 220.03(5)(a), F.S. Pursuant to this section, all amendments to the Internal Revenue Code of 1954 enacted after January 1, 1980, and before January 1, 1982, and have effective dates prior to January 1, 1982, were given effect under Chapter 220, F.S., retroactively to the effective date of such amendments. Taxpayers who elected to be governed by the General Rule; or did not make a valid election pursuant to s. 220.03(5)(b), F.S., or s. 220.03(5)(c), F.S., for taxable years beginning prior to January 1, 1987, were subject to the Emergency Excise Tax (EET) on assets placed in service between January 1, 1981, and December 31, 1986, for tax years ending prior to January 1, 2012.

“**Election A**” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981. Enter this adjustment on Schedule I, Line 20.

“**Election B**” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986. Enter this adjustment on Schedule I, Line 20.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, Election A, or Election B) of each included corporation must be attached.

Schedule I – Additions and/or Adjustments to Federal Taxable Income

Note: Taxpayers required to complete Schedule VI (Alternative Minimum Tax) must complete Column (b).

Line 1 - Interest Excluded from Federal Taxable Income

Column (a). Enter the amount of interest excluded from taxable income under s. 103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

Column (b). Enter the amount entered under Column (a), less the amount already included in federal alternative minimum taxable income (usually 60 percent), including interest on private activity bonds and interest included in the adjusted current earnings (ACE) adjustment.

Line 2 - Undistributed Net Long-Term Capital Gains

Columns (a) and (b). If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

Line 3 - Net Operating Loss Deduction

Column (a). The amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

Column (b). The net operating loss deduction should be the amount on the federal Form 4626.

Line 4 - Net Capital Loss Carryover

Columns (a) and (b). Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

Line 5 - Excess Charitable Contribution Carryover

Columns (a) and (b). Enter the amount of excess charitable contributions, determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

Line 6 - Employee Benefit Plan Contribution Carryover

Columns (a) and (b). Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), and carried forward and deducted in computing federal taxable income for the taxable year.

Line 7 - Enterprise Zone Jobs Credit

Columns (a) and (b). Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit

Columns (a) and (b). Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

Line 9 - Guaranty Association Assessment(s) Credit

Columns (a) and (b). Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 21.

Line 10 - Rural and/or Urban High Crime Area Job Tax Credits

Columns (a) and (b). Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high crime area job tax credits for the taxable year.

Line 11 - State Housing Tax Credit

Columns (a) and (b). Enter the amount from Line 12 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

Line 12 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations

Columns (a) and (b). Enter the amount from Line 13 of Schedule V. This is the amount taken as a credit for contributions to nonprofit scholarship-funding organizations for the taxable year.

Line 13 - Renewable Energy Tax Credits

Columns (a) and (b). Enter the total of the amounts from Lines 14 and 15 of Schedule V. This is the amount taken for the renewable energy technologies investment tax credit and the renewable energy production tax credit for the taxable year.

Line 14 - New Markets Tax Credit

Columns (a) and (b). Enter the amount from Line 16 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

Line 15 - Entertainment Industry Tax Credit

Columns (a) and (b). Enter the amount from Line 17 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

Line 16 - Credits for Spaceflight Projects

Columns (a) and (b). Enter the amount from Line 18 of Schedule V. This is the amount taken as credits for spaceflight projects for the taxable year.

Line 17 - Research and Development Tax Credit

Columns (a) and (b). Enter the amount from Line 19 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

Line 18 - Energy Economic Zone Tax Credit

Columns (a) and (b). Enter the amount from Line 20 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

Line 19 - s. 168(k), IRC Special Bonus Depreciation

Columns (a) and (b). Enter all amounts claimed as a special depreciation allowance under IRC, s. 168(k) for property placed in service before January 1, 2021.

Note: Amended returns for prior years may be necessary because of the retroactive law changes enacted on April 13, 2016, requiring additions to income for bonus depreciation on assets placed in service prior to January 1, 2021. See Chapter 2016-220, Laws of Florida and Tax Information Publication (TIP) # 16C01-02 for additional information.

Line 20 - Other Additions

Attach explanatory schedules. Examples:

(1) **Partnership adjustment.**

Columns (a) and (b). Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 20 of this schedule.

(2) **Consolidated income adjustment.**

Columns (a) and (b). No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

(3) **Depreciation adjustment.**

Column (a). The required depreciation adjustment is for Election A and Election B taxpayers (see Depreciation Elections section on page 7). The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

Column (b). Taxpayers who were required to include an amount as a tax preference item on federal Form 4626 for assets for which a depreciation adjustment was made in Column (a) pursuant to s. 220.03(5)(b) or (c), F.S., should adjust the amount included in Column (a) by the amount of the tax preference addition.

Taxpayers required to include amounts in the adjusted current earnings (ACE) adjustment should adjust the amount included in Column (a) by the amount of the depreciation ultimately included in the ACE adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

(4) **Emergency excise tax credit.**

Columns (a) and (b). Beginning with tax years ending in 2012, an addition is required for the amount of emergency excise tax credit (s. 220.195, F.S.) that is deductible from gross income in the computation of taxable income for the taxable year per s. 220.13(1)(a)6., F.S.

Line 21 - Total

Columns (a) and (b). Enter the sum of Lines 1 through 20 on this line. Enter the total from Column (a) on the front page of Florida Form F-1120 (Line 3) and enter the total from Column (b) on Schedule VI, Line 3.

Schedule II - Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

Note: Taxpayers required to complete Schedule VI (Computation of Florida Alternative Minimum Tax) must complete Column (b).

Line 1 - Gross Foreign Source Income Less Attributable Expenses

Columns (a) and (b). Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter the total of expenses directly and indirectly attributable to ss. 78 and 862, IRC, on Line 1(c). Add s. 78 income and s. 862 dividends and subtract expenses (1[a] + 1[b] - 1[c]). Enter result on Line 1.

Line 2 - Gross Subpart F Income Less Attributable Expenses

Columns (a) and (b). Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

Note: Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

Line 3 - Florida Net Operating Loss Carryover Deduction

Columns (a) and (b). See Florida Net Operating Loss Carryover Deduction instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction

Columns (a) and (b). See Florida Net Capital Loss Carryover Deduction instructions (page 5).

Line 5 - Florida Excess Charitable Contribution Carryover

Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover

Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income

Columns (a) and (b). If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

Line 8 - Eligible Net Income of an International Banking Facility

Columns (a) and (b). The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

Line 9 - s. 179, IRC, Expense

Columns (a) and (b). Enter one-seventh of the amounts that were added back for s. 179, IRC, expense in excess of \$128,000 for each tax year beginning in 2009 and 2011 through 2014; and in excess of \$250,000 for tax years beginning in 2010. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 10 - s. 168(k), IRC, Special Bonus Depreciation

Columns (a) and (b). Enter one-seventh of the amounts that were added back for the special bonus depreciation under s. 168(k), IRC, for assets placed in service during the 2009 through 2014 calendar years. Attach a schedule showing the

year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 11 - Other Subtractions

Columns (a) and (b). Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) Partnership adjustment. Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 11 of this schedule.
- (2) Certain foreign taxes. Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20 percent of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.
- (3) Cancellation of indebtedness income deferred under s. 108(i), IRC. Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s. 108(j), IRC, income added back under s. 220.13(1)(e)3., F.S.

Line 12 - Total

Columns (a) and (b). Enter the sum of Lines 1 through 11 on this line. Enter the total from Column (a) on the front page of Florida Form F-1120 (Line 5) and enter the total from Column B on Schedule VI, Line 5.

Schedule III - Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. We weight the apportionment factors as follows: 25 percent to property, 25 percent to payroll, and 50 percent to sales.

Note: If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33 1/3 percent and the weighted percentage for the sales factor will be 66 2/3 percent. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25 percent to 50 percent each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100 percent.

All amounts related to nonbusiness income, income related to ss. 78, 862, and 951, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.

- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, *or*
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, *or*
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.

- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is “doing business” in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be “Florida sales” if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be “Florida sales” if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in “Florida sales” if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, “Florida sales” will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 9 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

III-D. Special Apportionment Fractions

Insurance Companies

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term “direct premiums written” as the total amount of direct premiums

written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

Note: Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

Transportation service companies

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term “taxpayers furnishing transportation services” includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

Schedule IV – Computation of Florida Portion of Adjusted Federal Income

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

Taxpayers required to compute Florida alternative minimum tax (see instructions for Schedule VI, page 14) must compute the Florida portion of adjusted federal income in Column (a) and the Florida portion of adjusted federal alternative minimum taxable income in Column (b). Taxpayers not required to compute Florida alternative minimum tax should only compute the Florida portion of adjusted federal income in Column (a).

Column (a) - Apportionment of Adjusted Federal Income

Line 1, Column (a) - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

Line 2, Column (a) - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Line 4, Column (a) - Net Operating Loss Carryover Apportioned to Florida

Enter any available Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Line 5, Column (a) - Net Capital Loss Carryover Apportioned to Florida

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

Line 6, Column (a) - Excess Charitable Contribution Carryover Apportioned to Florida

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

Line 7, Column (a) - Employee Benefit Plan Contribution Carryover Apportioned to Florida

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

Line 8, Column (a) - Total Carryovers Apportioned to Florida

Add Column (a), Lines 4 through 7, and enter the total.

Line 9, Column (a) - Adjusted Federal Income Apportioned to Florida

Subtract Line 8, Column (a) from Line 3, Column (a) and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

Column (b) - Apportionment of Adjusted Alternative Minimum Taxable Income

Line 1, Column (b) - Apportionable Adjusted Federal Income

Enter the adjusted federal alternative minimum taxable income from Schedule VI, Line 6.

Line 2, Column (b) - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Lines 4 through 7, Column (b) - Net Operating Loss and Other Carryovers

Follow instructions for Schedule IV, Lines 4 through 7, Column (a); instructions for Schedule VI; and see the various carryover deduction instructions on pages 4 and 5.

Line 8, Column (b) - Total Carryovers Apportioned to Florida

Add Column (b), Lines 4 through 7, and enter the total.

Line 9, Column (b) - Adjusted Federal Income Apportioned to Florida

Subtract Line 8, Column (b) from Line 3, Column (b) and enter the difference on this line and on Schedule VI, Line 7.

Schedule V – Credits Against the Corporate Income/Franchise Tax

Note: Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the “other credits” on Line 21. You may find the instructions for the credit with the instructions for Line 21.

Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20 percent of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 2 - Capital Investment Tax Credit

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project’s Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc., at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax.

For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business’ affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business’ tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

Line 3 - Enterprise Zone Jobs Credit

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50 percent of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit. **Note:** Insurance companies may not claim the community contribution credit against their corporate income tax liability.

Line 5 - Enterprise Zone Property Tax Credit

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

Note: Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

Line 6 - Rural Job Tax Credit, and Line 7 - Urban High Crime Area Job Tax Credit

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

Line 8 - Emergency Excise Tax (EET) Credit

Beginning with tax years ending in 2012, there is a new emergency excise tax credit (s. 220.195, F.S.) which is equal to all of the emergency excise tax paid but not taken as a credit to be entered on this line. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers must include the amount of any credit claimed that is deductible for the taxable year on Schedule I, Line 20 per s. 220.13(1)(a)6., F.S.

Attach a schedule showing computations to support the credit claimed.

Line 9 - Hazardous Waste Facility Tax Credit

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) five percent of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 10 - Florida Alternative Minimum Tax (AMT) Credit

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due subsequent to the tax year for which Florida AMT was paid. The amount of the credit is equal to the amount of AMT paid over the "regular" tax that would have otherwise been due without application of the credit for contributions to nonprofit scholarship-funding organizations (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.).

The amount of AMT credit that may be taken in a subsequent tax year is limited to the amount of "regular" tax that is due over the amount of AMT that would be due if the AMT statutes were applicable.

Line 11 - Contaminated Site Rehabilitation Tax Credit

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any

corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 12 - State Housing Tax Credit

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

Note: Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

Line 13 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to the Department's website and follow the links.

The Department of Revenue must approve this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

Line 14 - Renewable Energy Technologies Investment Tax Credit

A credit is available against Florida corporate income tax for certain eligible costs incurred between July 1, 2006 and June 30, 2010 or between July 1, 2012 and June 30, 2016 in connection with an investment in renewable energy technologies. Any unused credit may be carried forward to tax years ending on or before December 31, 2018.

The certification from the Florida Energy and Climate Commission or the Department of Agriculture and Consumer Services must be attached to the return on which the credit is claimed.

You may transfer this tax credit. To learn more about transfers of this credit refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit*, available on the Department of Revenue's website. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

Line 15 - Florida Renewable Energy Production Tax Credit

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy. The credit is based upon additional electricity produced and sold between January 1, 2007 and June 30, 2010 or January 1, 2013

and June 30, 2016. Any unused amount of an allocated credit may be carried forward for up to five years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit* which is available on the Department of Revenue's website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to your return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

Line 16 – New Markets Tax Credit

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

Line 17 – Entertainment Industry Tax Credit

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at <http://www.filminflorida.com/>. Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

Line 18 – Credits for Spaceflight Projects

A credit is available against Florida corporate income tax for spaceflight businesses that meet specified job creation and investment requirements and are certified by the Department of Economic Opportunity. Attach a copy of the Department of Economic Opportunity's approval/certification letter to the return.

Note: Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 16.

Line 19 - Research and Development Tax Credit

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

Note: Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 17.

Line 20 - Energy Economic Zone Tax Credit

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 18.

Line 21 - Other Credits

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1 percent of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, five percent of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 22 - Total Credits Against the Tax

Enter the sum of Lines 1 through 21 on this line and on the front page of Florida Form F-1120 (Line 12).

Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)

If you did not pay federal AMT for the related federal taxable year, you will not have to pay AMT to Florida.

Corporations required to pay federal AMT must compute the amount of "regular" Florida corporate income/franchise tax and the amount of Florida AMT that may be due. The corporation is liable for whichever amount is greater.

Florida AMT is 3.3 percent of the Florida alternative minimum taxable income (AMTI). The computation of the Florida AMTI is similar to the computation of the regular Florida taxable income. The primary difference is the starting point for the computation. The federal AMTI, after exemption, is the base used for computing the Florida AMTI.

A corporation that is part of an affiliated group, which filed a consolidated return for federal income tax purposes and paid the federal AMT, must compute Florida AMT even if it files a separate return for Florida. This is true even if the individual corporation would not have been subject to federal AMT if a separate federal return had been filed. The separate corporation must compute its federal AMTI using a pro forma federal Form 4626. The amounts reflected on the pro forma 4626 should be the actual amounts computed as the federal AMTI after the exemption. The federal form instructions indicate that zero should be entered if the actual amount is less than zero. The actual amount should be reflected for purposes of computing the Florida AMT.

The Florida Income Tax Code does not create a separate net operating loss deduction (NOLD) for AMT purposes or limit the amount of the NOLD to 90 percent of AMTI before the NOLD. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4. Any available tax credits itemized in Schedule V should be used against the amount of AMT due.

Line 1 - Federal Alternative Minimum Taxable Income (AMTI) after Exemption

Enter the amount of federal AMTI, after the allowed \$40,000 exemption or reduced exemption stated on the federal Form 4626.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts or income taxes paid to cities or counties. Prepare a list identifying the amount of tax and the state to which it was paid and attach it to Florida Form F-1120.

Line 3 - Additions to Federal Taxable Income

Enter the amount from Schedule I, Line 21, Column (b).

Line 5 - Subtractions from Federal Taxable Income

Enter the amount from Schedule II, Line 12, Column (b).

Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer's business is conducted entirely within Florida, enter the amount reported on Schedule VI, Line 6 on this line, also.

If the taxpayer's business is also conducted outside Florida, complete Column (b) titled "Adjusted AMT Income" in Schedule IV. On Schedule VI, Line 7, enter the amount from Schedule IV, Line 9, Column (b).

Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer's business is conducted entirely within Florida, enter zero. If the business is also conducted outside Florida, enter the amount from Schedule R, Line 1.

Line 9 - Florida Exemption

Use the instructions on page 6 for completing Florida Form F-1120, Line 9.

Note: The amounts entered in Schedule VI are not reduced by any amount entered on the front page of Florida Form F-1120.

Schedule R – Nonbusiness Income

Note: Taxpayers that conduct business entirely within Florida need not complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer's economic enterprise as a whole, constitute the taxpayer's trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer's trade or business.

Line 1 - Nonbusiness Income (Loss) Allocated to Florida

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8). AMT filers should enter the amount of nonbusiness income allocated to Florida on Schedule VI, Line 8.

Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

Line 3 - Total Nonbusiness Income

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

Estimated Tax Worksheet

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

Line 2 - Florida Exemption \$50,000

Members of a Controlled Group - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

Examples of Florida Net Operating Loss Carry Forward Schedules

For Taxpayers that Apportion (doing business outside Florida):

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2007	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2008	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

For 100% Florida Taxpayers:

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2007	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2008	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

Forms

Additional Florida forms which may be needed.

F-851	<i>Affiliations Schedule</i>
F-1065	<i>Florida Partnership Information Return</i>
F-1120A	<i>Florida Corporate Short Form</i>
F-1120ES	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
F-1120X	<i>Amended Florida Corporate Income Tax Return</i>
F-1122	<i>Authorization and Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return</i>
F-1156Z	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
F-1158Z	<i>Enterprise Zone Property Tax Credit</i>
F-2220	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
F-7004	<i>Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

Filing Tips

- ✓ **Be sure to make personal file copies of your return and schedules before mailing originals to the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at: floridarevenue.com/taxes/updateaccount**
- ✓ **For ease of processing and to ensure the Department properly records your return and payment, use an original form whenever possible.**
- ✓ **To find filing due dates for the current year go to the Department's website at: floridarevenue.com/taxes/cit/duedates**

Contact Us

Information, forms, and tutorials are available on our website: floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to: floridarevenue.com/taxes/servicecenters

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe



Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

F-1196
R. 01/18

Rule 12C-1.051
Florida Administrative Code
Effective ###/##/##

Applications may be filed with the Department between 12:00 a.m., ET, March 20 and 11:59 p.m., ET, March 26 of each calendar year for which the credit is available. If the total credits for all qualified applicants exceed the tax credit cap, the Department will allocate credits on a prorated basis.

Instructions

Once you complete this application, you will receive a confirmation number. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. You will be able to print this information and confirmation number.

The Department will send you written correspondence either approving an allocation of tax credit or explaining why a credit allocation could not be made.

About the Research and Development Tax Credit

The credit is available annually and is based upon qualified research expenses in Florida allowed under section (s.) 41 of the Internal Revenue Code (IRC). Approved tax credits will be based on qualified research expenses incurred during the prior calendar year.

Who May Apply

Corporations, as defined in s. 220.03, F.S., that also meet the definition of qualified target industry business, as defined in s. 288.106(2)(n), F.S., may apply. However, only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a tax credit.

Businesses that are partnerships, limited liability companies taxed as partnerships, or disregarded single member limited liability companies, are not corporations under Section 220.03, F.S., and, therefore, may not apply for an allocation of credit. However, each corporate partner of a partnership may apply separately for an allocation of credit based on the corporation's separate research expenses, including allocated partnership research expenses, if the corporate partner is also a qualified target industry business. For disregarded entities, the corporation that owns the single member limited liability company may apply separately for an allocation of credit based on the corporation's separate research expenses, including those of the disregarded single member limited liability company, if the corporate owner is also a qualified target industry business. For purposes of 26 U.S.C. s. 41, the research expenses are apportioned among the partners during the taxable year and are treated as paid or incurred directly by the partners rather than by the partnership.

A corporation applying for the tax credit must include a letter from the Department of Economic Opportunity certifying that it is an eligible qualified target industry business with its application, or documentation that it has timely protested the Department of Economic Opportunity's determination not to issue such a certification letter.

Federal Income Tax Credit

To receive a Florida research and development tax credit, the corporation must claim **and** be allowed a research credit for the taxable year against federal income tax for qualified research expenses under s. 41, IRC. Attach federal Form 6765 (*Credit for Increasing Research Activities*) and federal Form 3800 (*General Business Credit*) to Florida Form F-1120 (*Florida Corporate Income/Franchise Tax Return*) when claiming the Florida credit. For federal forms, see www.irs.gov/Forms-Pubs.

Qualified Research Expenses

Qualified research expenses are defined as research expenses qualifying for the credit under s. 41, IRC, for in-house research expenses incurred in Florida or contract research expenses incurred in Florida. The term "qualified research expenses" does **not** include research conducted outside Florida or research expenses that do not qualify for a credit under s. 41, IRC.

Program Limitations

If the total credits requested (computed as the sum of the credit allocations requested from Form F-1196 for all qualified applicants) exceed the annual credit cap, each qualified applicant will be allocated credit on a prorated basis.

The Florida research and development tax credit taken may not exceed 50 percent of the Florida corporate income tax liability after all other credits have been applied in the order provided in s. 220.02(8), F.S.

If the amount of qualified research expenses is reduced as a result of a federal audit or examination, the Florida credit must be recalculated. Amended Florida returns must be filed for all affected years, and the difference between the initial credit amount taken and the recalculated credit amount, with interest, in accordance with the provisions of s. 220.807, F.S., must be paid to the Department.

Should the amount of credit requested be overstated, the percentage of the original allocation provided by the Department will be applied to the lesser amount of credit that should have been requested.

Additional Information

See Rule 12C-1.0196, F.A.C., for additional information on the Research and Development Tax Credit.

Apply for the Research and Development Tax Credit Allocation.

[When you click on the link above, you will be taken to a new page (see below).]

Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

(Under section 220.196, Florida Statutes)

Beginning 12:00 a.m., ET, March 20th and ending 11:59 p.m., ET, March 26th, you may apply for the credit based upon qualified research expenses incurred during the prior calendar year.

Is the applicant a corporation, or treated like a corporation for federal income tax purposes?

Yes No

Indicate your tax year:

Calendar year
 Other taxable year beginning / / and ending / / / .

Enter the appropriate information in the following boxes:

Federal Employer Identification Number (FEIN):

<input type="text"/>	(999999999)
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Corporation Name:

<input type="text"/>

Date of Incorporation:

<input type="text"/>	(MM-DD-YYYY)
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Mailing Address:

<input type="text"/>

Address (cont):

<input type="text"/>

City:

<input type="text"/>

State:

<input type="text"/>

ZIP Code:

<input type="text"/>

Contact Person:

<input type="text"/>

Contact's Telephone Number:

<input type="text"/>	(999 999-9999)
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Contact's Email Address:

<input type="text"/>

If a consolidated Florida corporate income tax return is filed, provide the parent corporation's name and FEIN.

Parent Corporation's Name:

<input type="text"/>

Parent Corporation's FEIN:

<input type="text"/>	(999999999)
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Target Industry Business

Is this a qualified target industry business as defined in section 288.106(2)(n), F.S., and certified by the Department of Economic Opportunity? Yes No

Attach certification letter from the Department of Economic Opportunity.

Federal Credit for Increasing Research Activities

Is the corporation planning to claim the federal credit for increasing research activities for its qualified research expenses incurred during the prior calendar year? Yes No

Indicate the corporation's **total** (including non-Florida) research expenses qualifying for the federal credit for increasing research activities under s. 41, IRC, incurred during calendar year (January 1 – December 31).

(Enter whole dollar amount only.)

\$

Tentative Allowable Amount of Credit

Lines (1) – (6): Compute the base amount as the average of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year for which the credit is determined. The qualified research expenses taken into account in computing the base amount is determined on a basis consistent with the determination of qualified research expenses for the taxable year.

The 4 taxable years used to compute the base amount must end before the calendar year for which the qualified research expenses are determined. **For example**, the base years for qualified research expenses incurred during calendar year **2017** should end in **2016, 2015, 2014, and 2013***. See table below:

Tax year end	Qualified research expenses in Florida	1st taxable year ending before the taxable year of the credit	2nd taxable year ending before the taxable year of the credit	3rd taxable year ending before the taxable year of the credit	4th taxable year ending before the taxable year of the credit
12/31/2017	1/1/2017-12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013
01/31/2018		01/31/2016	01/31/2015	01/31/2014	01/31/2013
02/29/2018		02/28/2016	02/28/2015	02/29/2014	02/28/2013
03/31/2018		03/31/2016	03/31/2015	03/31/2014	03/31/2013
04/30/2018		04/30/2016	04/30/2015	04/30/2014	04/30/2013
05/31/2018		05/31/2016	05/31/2015	05/31/2014	05/31/2013
06/30/2018		06/30/2016	06/30/2015	06/30/2014	06/30/2013
07/31/2018		07/31/2016	07/31/2015	07/31/2014	07/31/2013
08/31/2018		08/31/2016	08/31/2015	08/31/2014	08/31/2013
09/30/2018		09/30/2016	09/30/2015	09/30/2014	09/30/2013
10/31/2018		10/31/2016	10/31/2015	10/31/2014	10/31/2013
11/30/2018		11/30/2016	11/30/2015	11/30/2014	11/30/2013

*If the corporation has any short years as part of the base calculation, include the corporation's taxable years.

Lines (7) – (10): Compute the credit allocation requested. The tax credit is 10 percent of the qualified research expenses over the base amount. However, the maximum tax credit for a business enterprise that has not been in existence for at least 4 taxable years immediately preceding the taxable year of the credit is reduced by 25 percent for each taxable year for which

the business enterprise, or a predecessor corporation that was a business enterprise, did not exist.

Taxable years preceding the taxable year of the credit	Qualified research expenses in Florida (Enter whole dollar amount only.)
(1) 1st taxable year end □□/□□/ or □□/□□/20□□	\$
(2) 2nd taxable year end □□/□□/ or □□/□□/20□□	\$
(3) 3rd taxable year end □□/□□/ or □□/□□/20□□	\$
(4) 4th taxable year end □□/□□/ or □□/□□/20□□	\$
(5) Sum of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year of the credit. Total of Lines (1) – (4).	\$
(6) Base amount. Line (5) divided by 4.	\$
(7) Enter qualified research expenses in Florida during calendar year .	\$
(8) Line (7) minus Line (6). If Line (6) is greater than Line (7), the amount will be zero.	\$
(9) 10% of Line (8).	\$
(10) Credit allocation requested. Enter the amount from Line (9). If the business enterprise did not exist for the 4 preceding tax years, reduce the amount from Line (9) by 25% for each taxable year for which the business enterprise did not exist.	\$

By typing your name in the space below and submitting this form, you are declaring, under penalties of perjury, that you have read this application and that the facts stated in it are true.

Name:

Title:

Submit Application

Clear Application



Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

F-2220
R. 01/18

Rule 12C-1.051
Florida Administrative Code
Effective XX/XX

For Tax Year: Beginning _____ Ending _____	Federal Employer Identification Number (FEIN): _____ Name: _____ Address: _____ City/State/ZIP: _____
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1. Total income/franchise tax due for the year (enter from Florida Form F-1120, Line 13)				
2. 90% of Line 1				
Enter in Columns 1 through 4 the installment dates. (See Installment Dates in the instructions)	Computation of Underpayments			
	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
3. Enter 25% of Line 2 in Columns 1 through 4				
4. (a) Amount paid for each period				
(b) Overpayment credit from prior year				
(c) Overpayment of previous installment				
5. Total of Lines 4(a), 4(b), and 4(c)				
6. Underpayment (Line 3 less Line 5) or overpayment (Line 5 less Line 3). An overpayment on Line 6 in excess of all prior underpayments is to be applied as a credit against the next installment. (See Line 4c)				

Exception that avoids penalty and interest

7. Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated.				
8(a). Tax on prior year's income using current year's rates:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). Cumulative donations made to nonprofit scholarship-funding organizations (SFOs) from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.				
8(c). Line 8(a) less Line 8(b). This is the prior year exception adjusted for the credit for contributions to SFOs per section (s.) 1002.395(5)(g), Florida Statutes (F.S.)				

Check below if the exception applies for each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule showing the computation. If the exception does not apply, complete Lines 9 through 14 to determine the amount of the penalty and interest.

Exception: 1st Installment 2nd Installment 3rd Installment 4th Installment

If Line 6 shows an underpayment and the exception does not apply, compute the underpayment penalty and interest by completing the portion(s) of this schedule applicable to the installments. Enter same installment dates used above	Computation of Penalty and Interest			
	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
9. Amount of underpayment				
10. Enter the date of payment or the due date of the corresponding Florida Corporate Income/Franchise Tax return, whichever is earlier.				
11. Number of days from due date of installment to the dates shown on Line 10				
12. Penalty on underpayment (12% per year on the amount of underpayment on Line 9 for the number of days shown on Line 11)				Total Penalty
13. Interest on underpayments. In general, interest will be the appropriate interest rate on the amount of underpayment on Line 9 for the number of days shown on Line 11				Total Interest
14. Total of amounts shown on Lines 12 and 13. If this Florida Form F-2220 is being filed with your return, the amounts shown as penalty and interest should be entered on appropriate line of Florida Form F-1120				

Instructions for Florida Form F-2220

Installment Dates – Generally, for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years not ending on 6/30, the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

Estimated Tax – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, F.S., must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than \$2,500.

Purpose of Form – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

Computation of Underpayments – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

Exception to Avoid Penalty and Interest – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see s. 220.34, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes donations to nonprofit scholarship-funding organizations made in the current year. The certificate of contribution must be issued on or before the installment due date.

A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short period is due to a change in accounting period. You may not use the prior period exception in your first year of operation.

Note: The Florida Income Tax Code does not allow annualizing taxable income to determine the requirement for making an individual installment.

Computation of Penalty and Interest – Follow the instructions on the form to complete Lines 9 through 14. For purposes of determining the date of payment on Line 10, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds that amount of the installment as computed on Line 3. If you made more than one payment for a given installment, attach a separate computation for each payment.

Line 13 – Interest on underpayments – The interest rate on each underpayment will vary depending on the date of the payment and the interest rate or rates in effect for the period. It may be necessary to attach a separate schedule showing the computation of interest on each underpayment. A floating rate of interest applies to underpayments and late payments of estimated tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. To obtain interest rates:

- Visit the Department's website at:
floridarevenue.com/taxes/rates
or
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

ATTACHMENT 3



FLORIDA

Executive
Director
Leon M. Biegalski

December 13, 2017

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Andrew Fay, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed these proposed amended rules for compliance with sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? The Department requests final adoption of the proposed rules below, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

www.floridarevenue.com
Florida Department of Revenue
Tallahassee, Florida 32399-0100

What do the proposed rules do?

Rule 12D-7.001, F.A.C., Applications for Exemptions

The proposed changes amend Rule 12D-7.001, F.A.C., to:

- Add two statutes to the list in subsection (4) to parallel s. 196.011(1)(b), which requires applicants to include the social security numbers on the exemption application form, DR-501.
- Add the title of Form DR-501 for identification purposes.

Rule 12D-16.002, F.A.C., Index to Forms

The proposed changes to Rule 12D-16.002, F.A.C.:

- Amend Form DR-403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, to add new exemptions for the property appraiser to identify the number and value of exemptions for the tax roll certification. These additions are based on section 2 of Chapter 2017-105, L.O.F., which created s. 196.102, F.S., for totally and permanently disabled first responders and section 3 of Chapter 2017-118, L.O.F., which created s. 196.182, F.S., allowing an exemption of 80 percent of the assessed value of a renewable energy source device for tangible personal property (TPP) equipment.
- Amend Form DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data, to incorporate new exemption types and correct line references for value calculations. These additions are based on section 2 of Chapter 2017-105, L.O.F., which created s. 196.102, F.S., for totally and permanently disabled first responders and section 3 of Chapter 2017-118, L.O.F., which created s. 196.182, F.S., allowing an exemption of 80 percent of the assessed value of a renewable energy source device for TPP equipment.
- Amend Form DR-405, Tangible Personal Property Tax Return, to add line 24 to include renewable energy source devices, update the schedules on page 2 of the form to include new line 24, and add instructions for line 24 on page 3. The legislature enacted these changes in section 3 of Chapter 2017-118, L.O.F., which created s. 196.182, F.S. The amendments also expand the definition of “inventory,” which the legislature enacted in section 2 of Chapter 2017-36, L.O.F., amending s. 192.011(11)(c), F.S.
- Amend Form DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida, to add new exemptions to the current list of exemptions. The additions are based on the same statutory amendments for Form DR-403EB above.
- Amend Form DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data, to add to the listed exemptions. The additions are based on the same statutory amendments for Form DR-403V above.
- Amend Form DR-501, Original Application for Homestead and Related Tax Exemptions, to incorporate exemptions the legislature enacted in section 2 of Chapter 2017-105, L.O.F., which

created s. 196.102, F.S. This promulgation activity incorporates changes adopted by Emergency Rule 12DER17-02. The proposed amendment changes the certification statement for the applicant and co-applicant's signature.

- Amend Form DR-504, Ad Valorem Tax Exemption Application and Return, to incorporate changes the legislature enacted in Chapter 2017-36, L.O.F., and other statutory changes as needed. Section 3 of the chapter amended s. 196.012, F.S., adding part 1 of Chapter 429, F.S., to the definition of “nursing home.” Section 6 of the chapter amended s. 196.1978, F.S., adding a discount for multi-family housing projects that meet certain requirements. Changes include adding affordable housing as an option to apply for an exemption, adding a list of questions and check boxes for affordable housing for multi-family property requirements, and formatting the form to accommodate the new exemption.

Were comments received from external parties?

Yes. The Department held a workshop on September 20, 2017 and several interested parties attended through a teleconference system. One individual suggested clarification on language to Form DR-504, referencing when to file the annual application and return. The Department reviewed the suggestion and determined the form did not require additional changes.

The Department published Notices of Proposed Rule on October 19, 2017, and provided that, if requested in writing, the Department would hold a rule hearing on November 9, 2017. A hearing was not requested.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department removed a duplicate word. The proposed rule text presented today incorporates the requested change to Rule 12D-16.002(6)(b), F.A.C.

Attachments

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of workshop and hearing
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
PROPOSED AMENDMENTS TO RULE 12D-7.001, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-7.001, F.A.C., incorporate changes the Florida Legislature enacted in Chapter 2017-105, L.O.F. The proposed amendments include adding two statute references to parallel s. 196.011(1)(b), F.S., which requires applicants to include their social security numbers on the exemption application form, DR-501, when filing for homestead exemption. The Department of Revenue is adding the title of Form DR-501 for identification purposes. Section 194.011, F.S., is added to the history notes to include the statute reference for subsection (4) of the rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in section 1 of Chapter 2017-105, Laws of Florida, which amended s. 196.011, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD SEPTEMBER 20, 2017

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.001, F.A.C., in the Florida Administrative Register on September 6, 2017 (Vol. 43, No. 173, p. 3855). The Department held a rule development workshop on September 20, 2017, and invited interested parties and county officials to attend in person and through a teleconference system. No one presented comments at the workshop, and the Department received no written comments.

SUMMARY OF PUBLIC HEARING HELD OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for 12D-7.001, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4372).

SUMMARY OF RULE HEARING NOVEMBER 9, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 19, 2017 (Vol 43, No. 203, pp. 4565-4566), to advise the public of the proposed changes to Rule 12D-7.001, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on

November 9, 2017. No requests for a rule hearing were received, and no rule hearing was held.

No comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.001

12D-7.001 Applications for Exemptions.

(1) through (3) No change.

(4) Each new applicant for an exemption under Sections 196.031, 196.081, 196.091, 196.101, 196.102, 196.173, or 196.202, F.S., must provide his or her social security number and the social security number of his or her spouse, if any, in the applicable spaces provided on the application form, ~~Form~~ DR-501, Original Application for Homestead and Related Tax Exemptions (incorporated by reference in Rule 12D-16.002, F.A.C.). Failure to provide such numbers will render the application incomplete. If an applicant omits the required social security numbers and files an otherwise complete application, the property appraiser shall contact that applicant and afford the applicant the opportunity to file a complete application on or before April 1. Failure to file a completed application on or before April 1 shall constitute a waiver of the exemption for that tax year, unless the applicant can demonstrate that failure to timely file a completed application was the result of a postal error or, upon filing a timely petition to the value adjustment board, that the failure was due to extenuating circumstances as provided in Section 196.011, F.S.

(5) No change.

*Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 194.011, 196.011
FS. History—New 10-12-76, Amended 11-10-77, Formerly 12D-7.01, Amended 11-21-91, 12-27-
94, 12-31-98, xx-xx-xx.*

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., implement statutory changes enacted in the 2017 legislative session and update forms for statutory compliance. Amended forms include:

- Form DR-403EB, The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida
- Form DR-403V, The (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data
- Form DR-405, Tangible Personal Property Tax Return
- Form DR-489EB, The (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida
- Form DR-489V, The (tax year) Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data
- Form DR-501, Original Application for Homestead and Related Tax Exemptions
- Form DR-504, Ad Valorem Tax Exemption Application and Return

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of amending Rule 12D-16.002, F.A.C., is to implement statutory changes enacted in the 2017 legislative session and to update seven forms for statutory compliance. The amendments to the forms incorporated in this rule reflect the statutory changes in Sections 2, 3, and 6 of Chapter 2017-36; Section 2 of Chapter 2017-105; and Section 3 of Chapter 2017-118, Laws of Florida.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD SEPTEMBER 20, 2017

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on September 6, 2017 (Vol. 43, No. 173, pages 3855-3856). The Department held a rule development workshop on September 20, 2017, and invited interested parties and county officials to attend in person and through a teleconference system. At the workshop, one individual presented a comment on Form DR-504, and the Department received no written comments. The Department reviewed the comment and determined the form did not require further changes.

SUMMARY OF PUBLIC HEARING HELD OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for 12D-16.002, F.A.C. A

notice for the public meeting was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4372).

SUMMARY OF RULE HEARING NOVEMBER 9, 2017

The Department of Revenue published a Notice of Proposed Rule in the Florida Administrative Register on October 19, 2017 (Vol. 43, No. 203, pp. 4566-4568), to advise the public of the proposed changes to Rule 12D-16.002, F.A.C., and to provide that, if requested in writing, the Department would hold a rule hearing on November 9, 2017. The Department received no requests and, therefore, did not hold a rule hearing. The Department also did not receive any public comments.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department removed a duplicate word. The final rule language presented for adoption today reflects this change.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at

<http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The

Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Number	Form Title	Effective Date
(2)	through (5)(a) No change.	
(5)(b)	DR-403EB The <u>20XX</u> (tax year) Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida (r. <u>xx/xx</u> 6/11)	
	https://www.flrules.org/Gateway/reference.asp?No=Ref-01737	<u>xx/xx</u> 11/12
	https://www.flrules.org/Gateway/reference.asp?No=Ref-	
(6)(a)	DR-403PC No change.	
(b)	DR-403V The <u>20XX</u> (tax year) Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (n. 6/11 r. <u>xx/xx</u>)	

- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-01739>~~ xx/xx 11/12
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref->~~
- (7)(a) through (7)(b) No change.
- (7)(c) DR-405 Tangible Personal Property Tax Return (r. xx/xx 12/11)
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-01743>~~ xx/xx 11/12
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref->~~
- (7)(d) through (28) No change.
- (29)(a) DR-489EB The 20XX (tax year) Ad Valorem Assessment Rolls Exemption
Breakdown of ____ County, Florida (r. xx/xx 6/11) xx/xx 11/12
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-01782>~~
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref->~~
- (b) DR-489PC No change.
- (c) DR-489V The 20XX (tax year) Preliminary Recapitulation of the Ad Valorem
Assessment Roll, Value Data (r. xx/xx n-6/11) xx/xx 11/12
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-01784>~~
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref->~~
- (30) through (38) No change.
- (39)(a) DR-501 Original Application for Homestead and Related Tax Exemptions xx/xx 11/12
(r. xx/xx 11/12)
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-01792>~~
- ~~<https://www.flrules.org/Gateway/reference.asp?No=Ref->~~
- (b) through (40) No change.
- (41)(a) DR-504 Ad Valorem Tax Exemption Application and Return (r. xx/xx 11/01) xx/xx 12/01

(b) through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.102, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17,_____.

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone				6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption				8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged				12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities				13
14	§ 196.1978	Real & Personal	Affordable Housing Property				14
15	§ 196.198	Real & Personal	Educational Property				15
16	§ 196.1983	Real & Personal	Charter School				16
17	§ 196.1985	Real	Labor Union Education Property				17
18	§ 196.1986	Real	Community Center				18
19	§ 196.1987	Real & Personal	Biblical History Display Property				19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property				20
21	§ 196.199(1)(b)	Real & Personal	State Government Property				21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property				22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property				23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property				24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				25
26	§ 196.1997	Real	Historic Property Improvements				26
27	§ 196.1998	Real	Historic Property Open to the Public				27
28	§ 196.1999	Personal	Space Laboratories & Carriers				28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				30
31	§ 196.202	Real & Personal	Blind Exemption				31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption				32
33	§ 196.202	Real & Personal	Widow's Exemption				33
34	§ 196.202	Real & Personal	Widower's Exemption				34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption				35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption				38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence				39
40	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse				40
41	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)				41

Note: Centrally assessed property exemptions should be included in this table.

The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____

County: _____

Date Certified: _____

Check one of the following:

- County Municipality
 School District Independent Special District

Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

		Column I	Column II	Column III	Column IV		
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property		
Just Value							
1	Just Value (193.011, F.S.)				0		1
Just Value of All Property in the Following Categories							
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0		2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0		3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0		4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0		5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0		6
7	Just Value of Historically Significant Property (193.505, F.S.)				0		7
8	Just Value of Homestead Property (193.155, F.S.)				0		8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0		9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0		10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0		11
Assessed Value of Differentials							
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0		12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0		13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0		14
Assessed Value of All Property in the Following Categories							
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0		15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0		16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0		17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0		18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0		19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0		20
21	Assessed Value of Homestead Property (193.155, F.S.)				0		21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0		22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0		23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0		24
Total Assessed Value							
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0		25
Exemptions							
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0		26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0		27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0		28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0		29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0		30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1988, 196.1989, 196.2001, 196.2002, F.S.)				0		31
32	Widows / Widowers Exemption (196.202, F.S.)				0		32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0		33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0		34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *				0		35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0		36
37	Lands Available for Taxes (197.502, F.S.)				0		37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0		38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0		39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0		40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0		41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0		42
Total Exempt Value							
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0		43
Total Taxable Value							
44	Total Taxable Value (line 25 minus 43)	0	0	0	0		44

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

**The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: _____

Date Certified: _____

Taxing Authority: _____

Reconciliation of Preliminary and Final Tax Roll

Taxable Value

1	Operating Taxable Value as Shown on Preliminary Tax Roll	
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	
4	Subtotal (1 + 2 - 3 = 4)	0
5	Other Additions to Operating Taxable Value	
6	Other Deductions from Operating Taxable Value	
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	0

Selected Just Values

Just Value

8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

13	Total Parcels or Accounts		
----	---------------------------	--	--

Column 1

Column 2

Real Property	Personal Property
Parcels	Accounts

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

* Applicable only to County or Municipal Local Option Levies

TANGIBLE PERSONAL PROPERTY TAX RETURN

CONFIDENTIAL

DR-405, R. xx-xx
Rule 12D-16.002, F.A.C.
Effective xx/xx

Return to property appraiser by **April 1** to avoid penalty.

County	Tax year
--------	----------

Business name (DBA-Doing Business As) and mailing address:

Enter your account number, name, and address below. Mail this form to your County Property Appraiser.

Account number

Name and address

Federal Employer Identification Number -

NAICS

If name and address is incorrect, please make needed corrections.

<p>1. Owner or person in charge _____ Phone _____ Business/corporate name</p> <p>2. Physical location (no PO Boxes)</p> <p>3. Do you file a TPP tax return under any other name? <input type="checkbox"/> Yes <input type="checkbox"/> No Name on most recent return or tax bill</p> <p>4. Date you began business in this county</p> <p>5. Fiscal year end date _____ If before 12/31 last year, does this return reflect additions/deletions through Dec 31? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	<p>6. Type or nature of your business _____ Trade levels (check all that apply) <input type="checkbox"/> Retail <input type="checkbox"/> Wholesale <input type="checkbox"/> Manufacturing <input type="checkbox"/> Professional <input type="checkbox"/> Service <input type="checkbox"/> Agricultural <input type="checkbox"/> Leasing/rental <input type="checkbox"/> Other, specify: _____</p> <p>7. Did you file a TPP return in this county last year? <input type="checkbox"/> Yes <input type="checkbox"/> No Name and location</p> <p>8. Former owner of business</p> <p>9. If sold, to whom? _____ Date sold _____</p>
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Personal Property Summary Schedule - Enter totals from page 2 or from an attached itemized list or depreciation schedule with original cost and date of acquisition.		Taxpayer's Estimate of Fair Market Value	Original Installed Cost	For Property Appraiser Use Only
10	Office furniture, office machines, and library			
11	EDP equipment, computers, and word processors			
12	Store, bar and lounge, and restaurant furniture, equipment, etc.			
13	Machinery and manufacturing equipment			
14	Farm, grove, and dairy equipment			
15	Professional, medical, dental, and laboratory equipment			
16	Hotel, motel, and apartment complex			
16a	Rental units (stove, refrigerator, furniture, drapes, and appliances)			
17	Mobile home attachments (carport, utility building, cabana, porch, etc.)			
18	Service station and bulk plant equipment (underground tanks, lifts, tools)			
19	Signs (billboard, pole, wall, portable, directional, etc.)			
20	Leasehold improvements - grouped by type, year of installation, and description			
21	Pollution control equipment			
22	Equipment owned by you but rented, leased or held by others			
23	Supplies not held for resale			
24	Renewable energy source devices			
25	Other, specify:			
TOTAL PERSONAL PROPERTY				

I declare I have read this tax return and the accompanying schedules and statements. The facts in them are true. If prepared by someone other than the taxpayer, the preparer signing this return certifies that this declaration is based on all information he or she has knowledge of.

Signature taxpayer	Print name	Title	Date
Signature preparer	Print name	Preparer ID	Date
Address		Phone	

<input type="checkbox"/> \$25,000	Less Exemptions	
<input type="checkbox"/> Widowed		
<input type="checkbox"/> Blind	Taxable Value	
<input type="checkbox"/> Total disability		
<input type="checkbox"/> Other, specify	Penalties	
Signature, deputy		Date

Sign and date your return, send the **original** to the county property appraiser's office by **April 1**. Unsigned returns **cannot** be accepted by the appraiser's office. If you are entitled to a widow's, widower's, or disability exemption on personal property (not already claimed on real estate), consult your appraiser.

Complete this form if you own property used for commercial purposes that is not included in the assessed value of your business' real property. This may include office furniture, computers, tools, supplies, machines, and leasehold improvements. Return this to your property appraiser's office by April 1. Keep a copy for your records.

Report your summary totals on page 1. Use page 2 or an attached, itemized list with original cost and date acquired for each item to provide the details for each category. Contact your local property appraiser if you have questions.

If you ask, the property appraiser will give you an extension for 30 days and may grant an additional 15 days. You must ask for the extension in time for the property appraiser to consider the request and act on it before April 1.

Each return is eligible for an exemption up to \$25,000. By filing a DR-405 on time you automatically apply for the exemption. If you do not file on time, Florida Law provides for the loss of the \$25,000 exemption.

WHAT TO REPORT

Include on your return:

1. Tangible Personal Property. Goods, chattels, and other articles of value (except certain vehicles) that can be manually possessed and whose chief value is intrinsic to the article itself.
2. Inventory held for lease. *Examples:* equipment, furniture, or fixtures after their first lease or rental.
3. Equipment on some vehicles. *Examples:* power cranes, air compressors, and other equipment used primarily as a tool rather than a hauling vehicle.
4. Property personally owned, but used in the business.
5. Fully depreciated items, whether written off or not. Report at original installed cost.

Do not include:

1. Intangible Personal Property. *Examples:* money, all evidences of debt owed to the taxpayer, all evidence of ownership in a corporation.
2. Household Goods. *Examples:* wearing apparel, appliances, furniture, and other items ordinarily found in the home and used for the comfort of the owner and his family, and not used for commercial purposes.
3. Most automobiles, trucks, and other licensed vehicles. See 3 above.
4. Inventory that is for sale as part of your business. Items commonly referred to as goods, wares, and merchandise that are held for sale. Also, inventory is construction and agricultural equipment weighing 1,000 pounds or more that is returned to a dealership under a rent-to-purchase option and held for sale to customers in the ordinary course of business. See section 192.001(11)(c), Florida Statutes.

LOCATION OF PERSONAL PROPERTY

Report all property located in this county on January 1. You must file a single return for each site in the county where you transact business. If you have freestanding property at multiple sites other than where you transact business, file a separate, but single, return for all such property located in the county.

Examples of freestanding property at multiple sites include vending and amusement machines, LP/propane tanks, utility and cable company property, billboards, leased equipment, and similar property not customarily located in the offices, stores, or plants of the owner, but is placed throughout the county.

PENALTIES

Failure to file - 25% of the total tax levied against the property for each year that no return is filed

Filing late - 5% of the total tax levied against the property covered by that return for each year, each month, and part of a month, that a return is late, but not more than 25% of the total tax

Unlisted property -15% of the tax attributable to the omitted property

RELATED FLORIDA TAX LAWS

- §192.042, F.S. - Assessment date: Jan 1
- §193.052, F.S. - Filing requirement
- §193.062, F.S. - Filing date: April 1
- §193.063, F.S. - Extensions for filing
- §193.072, F.S. - Penalties
- §193.074, F.S. - Confidentiality
- §195.027(4), F.S.- Return Requirements
- §196.183, F.S. - \$25,000 Exemption
- § 837.06, F.S. - False Official Statements

LINE INSTRUCTIONS

Within each section, group your assets by year of acquisition. List each item of property separately except for "classes" of personal property. A class is a group of items substantially similar in function, use, and age.

Line 14 - Farm, Grove, and Dairy Equipment

List all types of agricultural equipment you owned on January 1. Describe property by type, manufacturer, model number, and year acquired. Examples: bulldozers, draglines, mowers, balers, tractors, all types of dairy equipment, pumps, irrigation pipe - show feet of main line and sprinklers, hand and power sprayers, heaters, discs, fertilizer distributors.

Line 16 and 16a - Hotel, Motel, Apartment and Rental Units (Household Goods)

List all household goods. Examples: furniture, appliances, and equipment used in rental or other commercial property. Both residents and nonresidents must report if a house, condo, apartment, etc. is rented at any time during the year.

Line 17 - Mobile Home Attachments

For each type of mobile home attachment (awnings, carports, patio roofs, trailer covers, screened porches or rooms, cabanas, open porches, utility rooms, etc.), enter the number of items you owned on January 1, the year of purchase, the size (length X width), and the original installed cost.

Line 20 - Leasehold Improvements, Physical Modifications to Leased Property

If you have made any improvements, including modifications and additions, to property that you leased, list the original cost of the improvements. Group them by type and year of installation. Examples: slat walls, carpeting, paneling, shelving, cabinets. Attach an itemized list or depreciation schedule of the individual improvements.

Line 22 - Owned by you but rented to another

Enter any equipment you own that is on a loan, rental, or lease basis to others.

Line 23 - Supplies

Enter the average cost of supplies that are on hand. Include expensed supplies, such as stationery and janitorial supplies, linens, and silverware, which you may not have recorded separately on your books.

Include items you carry in your inventory account but do not meet the definition of "inventory" subject to exemption.

Line 24 - Renewable Energy Source Devices

List all renewable energy source devices as defined in section 193.624, Florida Statutes. Section 196.182, F.S., provides an exemption to renewable energy source devices considered tangible personal property. The exemption is granted based on a percentage of value, when the devices are installed, and what type of property the devices are installed on.

COLUMN INSTRUCTIONS

List all items of furniture, fixtures, all machinery, equipment, supplies, and certain types of equipment attached to mobile homes. For each item, you must report your estimate of the current fair market value and condition of the item (good, average, poor). Enter all expensed items at original installed cost. Do not use "various" or "same as last year" in any of the columns. These are not adequate responses and may subject you to penalties for failure to file.

Taxpayer's Estimate of Fair Market Value

You must report the taxpayer's estimate of fair market value of the property in the columns labeled "Taxpayer's Estimate of Fair Market Value." The amount reported is your estimate of the current fair market value of the property.

Original Installed Cost

Report 100% of the original total cost of the property in the columns labeled "Original Installed Cost." This cost includes sales tax, transportation, handling, and installation charges, if incurred. Enter only unadjusted figures in "Original Installed Cost" columns.

The original cost must include the total original installed cost of your equipment, before any allowance for depreciation. Include sales tax, freight-in, handling, and installation costs. If you deducted a trade-in from the invoice price, enter the invoice price. Add back investment credits taken for federal income tax if you deducted those from the original cost. Include all fully depreciated items at original cost, whether written off or not.

Assets Physically Removed

If you physically removed assets last year, complete the columns in the first section of page 2. If you sold, traded, or gave property to another business or person, include the name in the last column.

Leased, Loaned, and Rented Equipment

If you borrowed, rented, or leased equipment from others, enter the name and address of the owner or lessor in the second section of page 2. Include a description of the equipment, year you acquired it, year of manufacture (if known), the monthly rent, the amount it would have originally cost had you bought it new, and indicate if you have an option to buy the equipment at the end of the term.

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____ County, Florida Date Certified: _____

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

Statutory Authority	Property Roll Affected	Type of Exemption	Real Property		Personal Property		
			Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	\$25,000 Homestead Exemption				1
2	§ 196.031(1)(b)	Real	Additional \$25,000 Homestead Exemption				2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older				3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse				4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs				5
6	§ 196.095	Real	Licensed Child Care Facility in Enterprise Zone				6
7	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)				7
8	§ 196.183	Personal	\$25,000 Tangible Personal Property Exemption				8
9	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary				9
10	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes				10
11	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services				11
12	§ 196.1975	Real & Personal	Charitable Homes for the Aged				12
13	§ 196.1977	Real	Proprietary Continuing Care Facilities				13
14	§ 196.1978	Real & Personal	Affordable Housing Property				14
15	§ 196.198	Real & Personal	Educational Property				15
16	§ 196.1983	Real & Personal	Charter School				16
17	§ 196.1985	Real	Labor Union Education Property				17
18	§ 196.1986	Real	Community Center				18
19	§ 196.1987	Real & Personal	Biblical History Display Property				19
20	§ 196.199(1)(a)	Real & Personal	Federal Government Property				20
21	§ 196.199(1)(b)	Real & Personal	State Government Property				21
22	§ 196.199(1)(c)	Real & Personal	Local Government Property				22
23	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property				23
24	§ 196.1993	Real	Agreements with Local Governments for use of Public Property				24
25	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption				25
26	§ 196.1997	Real	Historic Property Improvements				26
27	§ 196.1998	Real	Historic Property Open to the Public				27
28	§ 196.1999	Personal	Space Laboratories & Carriers				28
29	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company				29
30	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation				30
31	§ 196.202	Real & Personal	Blind Exemption				31
32	§ 196.202	Real & Personal	Total & Permanent Disability Exemption				32
33	§ 196.202	Real & Personal	Widow's Exemption				33
34	§ 196.202	Real & Personal	Widower's Exemption				34
35	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption				35
36	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)				36
37	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)				37
38	§ 196.173	Real	Deployed Service Member's Homestead Exemption				38
39	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence				39
40	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse				40
41	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)				41

Note: Centrally assessed property exemptions should be included in this table.

The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

Taxing Authority: _____

County: _____

Date Certified: _____

Check one of the following:

- County Municipality
 School District Independent Special District

Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

Just Value		Column I	Column II	Column III	Column IV	
		Real Property Including Subsurface Rights	Personal Property	Centrally Assessed Property	Total Property	
1	Just Value (193.011, F.S.)				0	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, F.S.)				0	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
Exemptions						
26	\$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional \$25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to \$50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property \$25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1989, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S.)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36	Econ. Dev. Exemption (196.1995, F.S.), Licensed Child Care Facility in Ent. Zone (196.095, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	42
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	43

* Applicable only to County or Municipal Local Option Levies

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

**The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts**

County: _____

Date Certified: _____

Taxing Authority: _____

Additions/Deletions

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	0	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		

Property with Reduced Assessed Value

14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		

Other Reductions in Assessed Value

24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		

* Applicable only to County or Municipal Local Option Levies



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
R. xx/xx
Rule 12D-16.002,
F.A.C
Eff. xx/xx

Permanent Florida residency required on January 1.
Application due to property appraiser by March 1.

County	Tax Year	Parcel ID
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change		
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	Applicant	Co-applicant/Spouse
Name		
*Social Security #		
Immigration #		
Date of birth		
% of ownership		
Date of permanent residency		
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed		
Homestead address		Mailing address, if different
Legal description		Phone
Type of deed _____	Date of deed _____	Recorded: Book _____ Page _____ Date _____
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Previous address:		
Please provide as much information as possible. Your county property appraiser will make the final determination.		
Proof of Residence	Applicant	Co-applicant/Spouse
Previous residency outside Florida and date terminated	date	date
FL driver license or ID card number	date	date
Evidence of relinquishing driver license from other state		
Florida vehicle tag number		
Florida voter registration number (if US citizen)	date	date
Declaration of domicile, enter date	date	date
Current employer		
Address on your last IRS return		
School location of dependent children		
Bank statement and checking account mailing address		
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Name and address of any owners not residing on the property		

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

<p>In addition to homestead exemption, I am applying for the following benefits. See page 3 for qualification and required documents.</p>
<p>By local ordinance only:</p> <p><input type="checkbox"/> Age 65 and older with limited income (amount determined by ordinance)</p> <p><input type="checkbox"/> Age 65 and older with limited income and permanent residency for 25 years or more</p> <p><input type="checkbox"/> \$500 widowed <input type="checkbox"/> \$500 blind <input type="checkbox"/> \$500 totally and permanently disabled</p> <p><input type="checkbox"/> Total and permanent disability - quadriplegic</p> <p><input type="checkbox"/> Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind</p> <p><input type="checkbox"/> Disabled veteran discount, 65 or older</p> <p><input type="checkbox"/> Veteran disabled 10% or more</p> <p><input type="checkbox"/> Disabled veteran confined to wheelchair, service-connected</p> <p><input type="checkbox"/> Service-connected totally and permanently disabled veteran or surviving spouse</p> <p><input type="checkbox"/> Surviving spouse of veteran who died while on active duty</p> <p><input type="checkbox"/> First responder totally and permanently disabled in the line of duty or surviving spouse</p> <p><input type="checkbox"/> Surviving spouse of first responder who died in the line of duty</p> <p>Other, specify: _____</p>

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Signature, applicant
Date _____ Phone _____

Signature, co-applicant
Date _____ Phone _____

Signature, property appraiser or deputy Date _____

Entered by Date _____

Penalties

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If this was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

Contact your local property appraiser or
visit the Department of Revenue's website at <http://floridarevenue.com/property/>

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

Save our Homes (SOH) Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last two years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

**This page does not contain all the requirements that determine your eligibility for an exemption.
Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse of at least 5 years	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
Department of Revenue (DR) forms are available at http://floridarevenue.com/dor/property/forms/ . *DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				



AD VALOREM TAX EXEMPTION APPLICATION AND RETURN

Sections 196.195, 196.196, 196.197, 196.1978,
196.198, 196.2001, 196.2002, Florida Statutes

Application # _____

DR-504
R. xx/xx
Rule 12D-16.002
FAC
Eff. xx/xx

This application is for ad valorem tax exemption under Chapter 196, Florida Statutes, for organizations that are organized and operate for one or more of the following purposes: (check all that apply)

- Religious
 Literary
 Charitable
 Scientific
 Sewer water/Wastewater systems
 Educational
 Hospitals, nursing homes, and homes for special services
 Affordable housing / Multi-Family housing
 Other: _____

The application and return must be filed each year with the county property appraiser on or before March 1.

A. General Information

Name of organization									
Mailing address		Physical address, if different							
Business phone		County where property is located							
List all owners of the property and their proportionate interest.									
	____%		____%						
	____%		____%						
Legal description or parcel ID									
1. Is the organization incorporated? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is the organization exempt from federal income tax under <input type="checkbox"/> 501(c)(3), I.R.C. <input type="checkbox"/> 501(c)(12), I.R.C., Water, Wastewater Systems, 196.2002, F.S. <input type="checkbox"/> 115(a), I.R.C. of 1954, Sewer and Water, 196.2001, F.S. Provide a copy of the current exemption determination letter from the Internal Revenue Service. If no, what is the form of organization?									
2. Is any of this property rented or leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach a copy of all active rental and lease contracts for last year.									
3. Owner's statement of full value: <table style="width: 100%; margin-left: 20px;"> <tr> <td style="width: 60%;">Real property</td> <td style="border-bottom: 1px solid black; width: 40%;"></td> </tr> <tr> <td>Real property improvements</td> <td style="border-bottom: 1px solid black;"></td> </tr> <tr> <td>Tangible personal property</td> <td style="border-bottom: 1px solid black;"></td> </tr> </table>				Real property		Real property improvements		Tangible personal property	
Real property									
Real property improvements									
Tangible personal property									
4. How is the property used?									
5. Is any portion of the property used for non-exempt purposes? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide a detailed explanation.									

B. Hospitals, Nursing Homes, and Homes for Special Services Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. Did you possess a valid license under Chapters 395, 400, or part I of Chapter 429, Florida Statutes, on January 1 of this year? Yes No
2. Have you qualified under Section 501(c)(3), United States Internal Revenue Code 1954? Yes No

C. Affordable Housing / Multi-Family Affordable Housing Organizations filing for exemption under this category must include the following information in addition to completing sections A & D.

1. How many units are used to provide affordable housing?
2. As of January 1, have there been at least 15 completed years of the recorded agreement terms on the portion of the affordable housing property for extremely-low, very-low, or low-income limits? Yes No
3. Is the property subject to an agreement with the Florida Housing Finance Corporation? Yes No
4. Is the agreement recorded in the official records of the county? Yes No

D. Attachments You must attach the following information except when applying for exemption as an educational institution.

Every attachment must show the name and address of the organization, the date, and an identifiable heading and indicate that it is an attachment to Form DR-504.

1. If incorporated, a copy of your articles of incorporation
If not incorporated, a copy of your constitution, articles of association, declaration of trust, or other document setting your aims and purposes, including any amendments
2. A statement indicating the salaries, fees, loans, commissions, gratuities, or other compensation of any officer, director, trustee, member, or stockholder of this organization.
3. A statement indicating the guarantee of any loan to or obligation of any officer, director, trustee, member, or stockholder of this organization.
4. Any contracts between the applicant and any officer, director, trustee, member, or stockholder of this organization pertaining to:
 - a. rendition of service
 - b. provision of goods or supplies
 - c. the management of the applicant
 - d. the construction or renovation of the applicant
5. A schedule of the following:
 - a. salaries for the operation of the applicant
 - b. services rendered to the applicant
 - c. supplies and materials used by the applicant
 - d. reserves for repair, replacement, and depreciation of the property of the applicant
 - e. mortgage, lien, and encumbrance payments for the property of the applicant
6. A statement indicating the amounts the applicant charged for its services.
7. A statement indicating to what degree the proceeds of the sale, lease, or other disposition of the applicant's property will inure to the benefit of the organization's members, directors, or officers.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Signature

Title

Date

The property appraiser may require additional information to determine your eligibility for the exemption requested.

ATTACHMENT 4



FLORIDA

Executive
Director

Leon M. Biegalski

December 13, 2017

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Andrew Fay, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting?

The Department requests final adoption of the proposed rules below, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

Why are the proposed rules necessary?

The amendments to Rules 12E-1.030 (Administrative Establishment of Child Support Obligations) and 12E-1.036 (Administrative Establishment of Paternity and Support Obligations), F.A.C., are needed to incorporate by reference forms the Department intends to use to allow parents to incorporate parenting time plans in administrative child support proceedings as authorized by Chapter 2017-117, Laws of Florida.

What do the proposed rules do?

The proposed changes amend two rules and thirteen forms to include the procedures the Department will use to provide parenting time plans for administrative child support proceedings.

Were comments received from external parties? Yes. A rule development hearing was scheduled to be held on November 9, 2017, if requested in writing. No request was received and no hearing was held. Public comments were received by the Department. After review, the Department determined no changes to the proposed rule were necessary.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. A Notice of Change in response to the comments was published in the Florida Administrative Register on November 28, 2017 (Vol. 43, No. 228, p. 5371-5372). All questions have been answered, and all necessary changes have been made in response to those comments.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
 - Statements of facts and circumstances justifying the rule;
 - Federal comparison statement; and
 - Summary of the workshop and hearing
- Final rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
DIVISION OF CHILD SUPPORT ENFORCEMENT
AMENDING RULES 12E-1.030 AND 12E-1.036

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.030, F.A.C. (Administrative Establishment of Child Support Obligations), incorporate by reference forms the Department intends to use to establish parenting time plans in administrative proceedings as authorized by Chapter 2017-117, Laws of Florida.

The proposed amendments to Rule 12E-1.036, F.A.C. (Administrative Establishment of Paternity and Support Obligations), incorporate by reference forms the Department intends to use to establish parenting time plans in administrative proceedings as authorized by Chapter 2017-117, Laws of Florida.

The proposed amendments adopt, by reference, technical and administrative changes to forms currently used to administer child support services.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of Child Support Obligations, provide the forms the Department intends to use to establish parenting time plans in administrative proceedings.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of

Paternity and Support Obligations, provide the forms the Department intends to use to establish parenting time plans in administrative proceedings.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 20, 2017

A Notice of Rule Development was published in the Florida Administrative Register on September 6, 2017 (Vol. 43, No. 173, p. 3856), to advise the public of the proposed changes to Rule 12E-1.030 and Rule 12E-1.036, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 20, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 17, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 17, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12E-1.030 and Rule 12E-1.036, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 10, 2017 (Vol. 43, No. 196, p. 4372).

SUMMARY OF RULE HEARING

NOVEMBER 9, 2017

A Notice of Proposed Rule was published in the Florida Administrative Register on October 19, 2017 (Vol. 43, No. 203, p. 4568-4573), to advise the public of the proposed changes to Rule 12E-1.030 and Rule 12E-1.036, F.A.C. The notice also provided that, if requested in writing, a public hearing would be held on November 9, 2017. No timely request for a hearing was received by the agency, and no hearing was held. Public comments were received by the Department. After review, the Department determined no changes to the proposed rule were necessary.

In response to written comments from the Joint Administrative Procedures Committee dated November 6, 2017, a Notice of Change was published in the November 28, 2017, edition of the Florida Administrative Register (Vol. 43, No. 228, p. 5371-5372).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT ENFORCEMENT PROGRAM
AMENDING RULES 12E-1.030 AND 12E-1.036

12E-1.030 - Administrative Establishment of Child Support Obligations.

(1) through (3) No change.

(4) Obtaining Cooperation from the Petitioner.

(a) If a case is eligible for establishment of an administrative support order the Department must obtain cooperation from the petitioner before serving notice on the respondent. To obtain cooperation, the Department mails the petitioner Form CS-ES96, Request for Information, incorporated herein by reference, effective 09/19/17 (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08623>); the Financial Affidavit Administrative Proceeding (CS-OA11); ~~and~~ the Parent Information Form (CS-OA12); and the Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a). Forms CS-OA11 and CS-OA12 are incorporated by reference in Rule 12E-1.036, F.A.C. Form CS-OA250 is available at www.floridarevenue.com/childsupport/parenting_time_plans. The petitioner has 20 days after the mailing date of the forms to complete and return them.

(b) through (c) No change.

(5) Initial Notice.

(a) The Department uses Form CS-OA01, Notice of Proceeding to Establish Administrative Support Order (incorporated by reference in Rule 12E-1.036, F.A.C.), to inform the respondent

that the Department has initiated an administrative proceeding to establish a support obligation. This notice is referred to as the “Initial Notice”.

1. Along with the Initial Notice, the Department shall provide the respondent with the following documents:

- a. Financial Affidavit Administrative Support Proceeding (CS-OA11); ~~and~~
- b. Parent Information Form Administrative Support Proceeding (CS-OA12); and
- c. Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a).

2. No change.

(b) No change.

(6) Title IV-D Standard Parenting Time Plan.

(a) The Department will provide a Title IV-D Standard Parenting Time Plan, form CS-OA250, to each parent as required by section 409.25633, F.S., unless:

- 1. Florida is not the child’s home state;
- 2. One or both parents do not reside in Florida;
- 3. Either parent has requested nondisclosure for fear of harm from the other parent;
- 4. The parent who owes support is incarcerated; or
- 5. The parent owed support is a caregiver.

(b) If both parents agree to, sign, and return a parenting time plan to the Department before an administrative Final Order is entered, the parenting time plan will be incorporated into the Final Order. Both parents do not need to sign the same form. If the parents have a judicially established parenting time plan, the plan will not be incorporated in the administrative order.

(6) renumbered (7), No change.

~~(8)(7)~~ Proposed Administrative Support Order.

(a) After the Department serves the respondent with the Initial Notice in accordance with paragraph ~~(5)(4)~~(b), no sooner than 20 days after service, the Department shall calculate the respondent's support obligation using the child support guidelines in section 61.30, F.S. If the respondent does not provide financial information within the time required by section 409.2563(13)(a) and (b), F.S., the Department shall impute income as provided by section 61.30(2)(b), F.S. or section 409.2563(5), as applicable.

(b) through (d) No change.

(e) Except as provided by paragraph (6)(a), a blank Title IV-D Standard Parenting Time Plan is included with Form CS-OA20 when the parents do not provide a parenting time plan of their own or do not agree to the Title IV-D Standard Parenting Time Plan.

(e) re-designated (f), No change.

~~(9)(8)~~ Informal Discussions.

(a) through (b) No change.

(c) The respondent may contact the Department to discuss the case at any time, however, contact outside the time frame referenced in paragraph ~~(9)(8)~~(b) does not extend the time to request a hearing. If the respondent asks the Department for an informal discussion outside of the time frame referenced above, the Department shall send the respondent Form CS-OA35, Notice of Late Request for Informal Discussion Administrative Proceeding (incorporated by reference in Rule 12E-1.036, F.A.C.), and inform the respondent that the Department will discuss the Proposed Order with the respondent, but will not extend the time to request an administrative hearing.

(d) through (f) No change.

(9) renumbered (10), No change.

~~(11)(40)~~ Final Administrative Support Orders. The Department uses Form CS-OA40, Final Administrative Paternity and Support Order (incorporated by reference in Rule 12E-1.036, F.A.C.) to establish the support obligation. Section 409.2563(7)(e), F.S., sets the requirement for the Final Administrative Support Order and the minimum requirements for the content of the order. In addition to the Final Administrative Support Order, the Department enters an Income Deduction Order as part of the Final Administrative Support Order. The respondent is responsible for making the ordered payments to the State Disbursement Unit until the income deduction begins. Once rendered, a Final Administrative Support Order has the same force and effect as a court order and it remains in effect until the Department modifies it, or it is vacated as described in subsection ~~(17)(15)~~, or it is superseded by a court order. If an administrative hearing is held, the administrative law judge shall issue an administrative support order, or a final order denying an administrative support order. If both parents agree to, sign, and return a parenting time plan to the Department before an administrative Final Order is entered, the parenting time plan will be incorporated into the Final Order. If a parenting time plan is not incorporated into the Final Order, the Department will provide each parent a blank Petition to Establish a Parenting Time Plan, except as provided by paragraph (6)(a). The Petition to Establish a Parenting Time Plan is available at www.floridarevenue.com/childsupport/parenting_time_plans.

~~(12)(44)~~ A respondent may consent to the entry of a final order any time after the receipt of the Initial Notice. To do this, the respondent must complete and return Form CS-PO384, Waiver of Opt-Out Administrative Proceeding (incorporated by reference in Rule 12E-1.036, F.A.C.), after the respondent receives the Initial Notice Packet. If the respondent returns the Waiver of Opt-Out Administrative Proceeding, Financial Affidavit, and Parent Information Form, the

Department sends the respondent Form CS-ES97, Waiver of Administrative Hearing (incorporated by reference in Rule 12E-1.036, F.A.C.). The Department also sends a copy of the Proposed Administrative Support Order discussed in subsection ~~(8)(6)~~ of this rule. If the respondent completes and returns the CS-ES97, the Department need not wait 27 days from sending the Proposed Order to complete and render a Final Administrative Paternity and Support Order, CS-OA40. If the respondent does not return the CS-ES97, the Department waits at least 27 days after sending the Proposed Order before completing a Final Administrative Paternity and Support Order.

(12) renumbered (13), No change.

~~(14)(13)~~ Modifying an Administrative Support Order.

(a) through (c) No change.

(d) The Department shall notify the parents or caregiver when it begins a proceeding to modify the support obligation of an Administrative Support Order.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference effective 9/19/17 (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08625>), to modify the support obligation amount when a review indicates a modification is appropriate. If the party that did not request the review responds during the support order review, the Department sends the proposed order by regular mail to both parties to their addresses of record. If the non-requesting party does not participate in the support order review, the Department shall attempt to serve the proposed order on the non-requesting party by certified mail or personal service. If service is not accomplished by certified mail or personal service, the Department shall send the non-requesting party the proposed order by regular mail to the non-requesting party's address of record. If the

proposed order is not contested by either party within 30 days of service by certified mail or personal service, or 35 days after the Notice is sent by regular mail, the Department prepares and renders Form CS-OA140R, Final Modified Administrative Support Order, hereby incorporated by reference effective 9/19/17 (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08626>). Under section 409.2563(13)(c), F.S., a party to an administrative proceeding has a continuing duty to provide the Department with a current mailing address after being served with an initial notice under (5)(b) of this rule and the party is presumed to receive a subsequent notice, proposed order or other document mailed to the party's address of record including a proposed order to modify support.

2. The Proposed Order to Modify Administrative Support Order shall include the same notices as specified in subsection ~~(8)(7)~~ of this rule.

3. Except as provided by paragraph (6)(a), a blank Title IV-D Standard Parenting Time Plan is included with Form CS-OA120R and CS-OA140R when the parents do not provide a parenting time plan of their own or do not agree to a Title IV-D Standard Parenting Time Plan. If a parenting time plan is not incorporated into the Final Modified Administrative Order, a blank Petition to Establish a Parenting Time Plan is provided, except as provided by paragraph (6)(a).

(14) through (17) renumbered (15) through (18), No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), 409.2563(7)(e), 409.2563(16), 409.25633(9), F.S. Law Implemented 409.2563, 409.25633, F.S. History – New 9/19/17, Amended _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (4) No change.

(5) Obtaining Cooperation from the Mother or Caregiver.

(a) No change.

(b) If the mother or caregiver and the child(ren) appear for the genetic test and provide a sample timely, the Department shall proceed to serve the respondent with an initial notice as described in subsection ~~(7)~~(6) below.

(c) No change.

(6) Title IV-D Standard Parenting Time Plan.

(a) The Department will provide a Title IV-D Standard Parenting Time Plan, form CS-OA250 (available online at www.floridarevenue.com/childsupport/parenting_time_plans), to each parent as required by section 409.25633, F.S., unless:

1. Florida is not the child's home state;
2. One or both parents do not reside in Florida;
3. Either parent has requested nondisclosure for fear of harm from the other parent;
4. The parent who owes support is incarcerated; or
5. The parent owed support is a caregiver.

(b) If both parents agree to, sign, and return the parenting time plan to the Department before an administrative Final Order is entered, the parenting time plan will be incorporated into the Final Order. Both parents do not need to sign the same form. If the parents have a judicially established parenting time plan, the plan will not be incorporated in the administrative order.

~~(7)~~(6) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) Notice of Proceeding to Establish Paternity or Paternity and Administrative Support Requirements. The Department will serve the alleged father with Form CS-OP01, Notice of Administrative Proceeding to Establish Paternity, hereby incorporated by reference effective ~~9/19/17~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~08631~~), hereafter referred to as the Notice of Proceeding. The Department will send the alleged father Form CS-OP02, Order to Appear for Genetic Testing, incorporated by reference effective 04/16 (http://www.flrules.org/Gateway/reference.asp?No=Ref-06601), with the Notice of Proceeding and a copy of the Paternity Declaration, CS-PO34, or an affidavit that names the alleged father. The Notice of Proceeding will be served on the respondent by certified mail, restricted delivery, return receipt requested, or by any other means of service that meet the requirements for service of process in a civil action. Once served, the alleged father must notify the Department in writing of any change of address. If the alleged father does not update the Department, the Department will serve by regular mail any other document or resulting order to the address of record and the alleged father is deemed to have received them.

(b) No change.

(7) renumbered (8), No change.

~~(9)(8)~~ Scheduling and Rescheduling of Genetic Testing Sample Collections.

(a) No change.

(b) Rescheduling of Genetic Testing. The Department will reschedule the appointment for a genetic testing sample collection:

1. through 2. No change.

3. One time when a person sanctioned as described by subsection ~~(10)(9)~~ of this rule asks for a genetic testing sample collection.

(c) through (d) No change.

(9) through (10) renumbered (10) through (11), No change.

(12)(11) Proposed Order of Paternity. The Proposed Order of Paternity

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08636), CS-OP30 effective ____9/19/17 and incorporated by reference, is sent to the alleged father by regular mail to the address of record. The Proposed Order of Paternity informs him that the Department intends to issue a final order establishing him as the legal father of the child or children named in the Proposed Order of Paternity. The Proposed Order of Paternity informs the alleged father of his right to an informal review and to an administrative hearing. The time frames, forms, and procedures for the informal review and administrative hearing are the same as described in paragraphs (14)(13)(a) and (b). A blank Title IV-D Standard Parenting Time Plan, CS-OA250, is included with form CS-OP30 except as provided by paragraph (6)(a). The Department will:

(a) through (c) No change.

(13)(12) Proceeding to Establish an Administrative Paternity and Support Order.

(a) After paternity has been determined, the Department may serve the alleged father by regular mail at the address of record with the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08638), CS-OA01 effective ____9/19/17 and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. Send the alleged father the Notice of Proceeding to Establish Administrative Support Order form, CS-OA01, by regular mail informing him of the Department's intent to establish an order for paternity and support. The Department uses the Notice of Proceeding to Establish Paternity and Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08639), CS-OX01 effective ____9/19/17 and incorporated by reference, when there is more than one child on the case and paternity has already been established for one or more children. The Department will provide a Title IV-D Standard Parenting Time Plan, CS-OA250, except as provided by paragraph (6)(a).

2. No change.

3. Send the mother, caregiver, or other state a copy of the Notice of Proceeding to Establish Administrative Support Order, CS-OA01, by regular mail. The Department will also include the genetic test results and a blank Financial Affidavit Administrative Support Proceeding, CS-OA11, in the packet. The Financial Affidavit is not sent to caregivers. The Department also sends the Notice to Parent or Caregiver of Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08642), CS-OA06 effective ____9/19/17 and incorporated by reference. The Notice to Parent or Caregiver of Administrative Proceeding informs the mother or caregiver of the proceeding to establish support and directs the mother to complete the enclosed forms. Included in the packet is the Parent Information Form Administrative Support Proceeding, CS-OA12. The Department will provide a Title IV-D Standard Parenting Time Plan, CS-OA250, except as provided by paragraph (6)(a).

(b) Alleged Father's Rights; Proceeding in Circuit Court as an alternative to the Administrative Process:

1. The alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The alleged father must have the petition served on the Deputy Agency Clerk at the address specified in the notice within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. If the Department is served timely, it will end the administrative establishment process and proceed in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding by either issuing a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08643), CS-OA20 effective ____9/19/17 and incorporated by reference, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. If the petition is served on the Department timely, the Department will mail the petitioning parent or caregiver the Dismissal of Administrative Proceeding form, CS-OA88.

2. No change.

~~(14)(13)~~ Proposed Administrative Paternity and Support Order. Not sooner than 20 days after serving the Notice of Proceeding to Establish Administrative Support Order form, CS-OA01 under subsection ~~(12)(11)~~, the Department shall calculate the respondent's support obligation using the child support guidelines in section 61.30, F.S. If the respondent does not provide financial information within the time required by section 409.2563(13)(a) and (b), F.S., the Department shall impute income as provided section 61.30(2)(b), F.S. or section 409.2563(5), as applicable.

(a) through (b) No change.

(c) The Department may proceed with the administrative establishment of paternity and support by either sending the alleged father a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. The Department shall calculate the respondent's support obligation using the child support guidelines in section 61.30, F.S. If the respondent does not provide financial information within the time required by section 409.2563(13)(a) and (b), F.S., the Department shall impute income as provided by section 61.30(2)(b), or impute income at fulltime minimum wage as provided by section 409.2563(5)(a), F.S. Calculation of the respondent's retroactive support obligation shall be in accordance with section 61.30(17), F.S. Retroactive support shall be addressed in an initial determination of child support. The Department uses a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08637), CS-OX20 effective ____9/19/17 and incorporated by reference, when a proceeding involves more than one child and paternity has already been established for one or more of the children. The Proposed Administrative Paternity and Support Order may include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses as appropriate. The Proposed Administrative Paternity and Support Order tells the alleged father that the Department intends to issue an administrative order establishing paternity and a support obligation for the child or children listed in the Proposed Administrative Paternity and Support Order. When an agreed to and signed parenting time plan is provided by the parents, it is enclosed with Proposed Order. If a signed parenting time plan is not enclosed, the Department will provide a blank Title

IV-D Standard Parenting Time Plan, CS-OA250, with form CS-OX20 except as provided by paragraph (6)(a).

(d) through (e) No change.

(f) The Proposed Order also informs the alleged father of his rights to contest the Proposed Administrative Paternity and Support Order. The alleged father's rights to contest the Proposed Administrative Paternity and Support Order, CS-OA20, CS-OX20, or the Proposed Order for Paternity, CS-OP30, discussed in paragraph (12)(11) are:

1. through 2. No change.

(g) through (h) No change.

(15)(14) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08644), CS-OP50 effective ____ 9/19/17, or a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08645), CS-OA40 effective ____ 9/19/17, both forms incorporated by reference, if the alleged father does not ask for a

hearing timely. The Department may use a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08646), CS-OX40 effective ____ 9/19/17 and incorporated by reference, in cases where there is more than one child on the

order and paternity does not need to be established for all of the children. In addition to the Final

Administrative Paternity and Support Order, the Department enters an Income Deduction Order

as part of the Final Administrative Paternity and Support Order. The respondent is responsible

for making the ordered payments to the State Disbursement Unit until the income deduction

begins.

(b) If a parenting time plan is not incorporated into the final order, forms CS-OP50, CS-OA40 and CS-OX40 include a blank Petition to Establish a Parenting Time Plan, except as provided by paragraph (6)(a). The Petition to Establish a Parenting Time Plan is available at www.floridarevenue.com/childsupport/parenting_time_plans.

~~(c)(b)~~ A respondent may consent to the entry of a final order any time after the receipt of the Initial Notice. To do this, the respondent must complete and return the Waiver of Opt-Out Administrative Proceeding (CS-PO384), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08647>), incorporated by reference, effective 9/19/17, after the respondent receives the Initial Notice Packet. If the respondent returns the Waiver of Opt-Out Administrative Proceeding, Financial Affidavit, and Parent Information Form, the Department sends the respondent the Waiver of Administrative Hearing (CS-ES97), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08648>), incorporated herein by reference, effective 9/19/17. The Department also sends a copy of the Proposed Administrative Support Order discussed in subsection ~~(7)(6)~~ of this rule. If the respondent completes and returns the CS-ES97, the Department need not wait 27 days from sending the Proposed Order to complete and render a Final Administrative Paternity and Support Order, CS-OX40. If the respondent does not return the CS-ES97, the Department waits at least 27 days after sending the Proposed Order before completing a Final Administrative Paternity and Support Order.

(c) through (d) re-designated (d) through (e), No change.

(15) through (20) renumbered (16) through (21), No change.

Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9), FS. Law Implemented 409.256, 409.2563, 409.25633, FS. History–New 4-5-16, Amended_____.



Child Support Program

CS-ES96
Rule 12E-1.030
Florida Administrative Code
Effective 01/18

Request for Information



<<Option 3>>

If your address has changed, provide new address here:

Form with three horizontal lines for address input.



<<Date>>

Child Support Case Number: <<CSECaseNum>>

Activity Number: <<ActivityNum>>

Other Parent: <<NCPName>>

We are establishing, modifying, or reviewing a support order for the child(ren) named below:

Child's Name

<<Child1Name>>

<<Child2Name>>

Child's Birth Date

<<Child1DOB>>

<<Child2DOB>>

<<Option 2>>

<<Option 4>>

To contact us call <<Option 1>>.

XXXX
XXXX

T

Option 1 (Based on the office handling the case.)

A. <<COUNTYPHONENUMBER>>

Option 2 (based upon activity and recipient)

A. when generated to Other parent from Initial Notice to Parent Due Support (ZINC), Paternity and Support Subsequent Notice (ZPSN), or Judicial Legal Referral (ZJUE)

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

B. when generated to parent due support or caregiver from Initial Notice to Parent Due Support (ZINC), Paternity and Support Subsequent Notice (ZPSN), or Judicial Legal Referral (ZJUE) when reason is not Paternity and Support (ZPS), Add Child for Paternity and Support (ZACP), Paternity Disestablishment (ZPDE), Paternity and Medical Support (ZPMS), Paternity Only (ZPO), Paternity and Support for Legal/Bio (ZPSL), on in-state or initiating cases

To decide how much the other parent should pay, we also need information about you.

You must fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

XXXX
XXXX

If you receive temporary cash assistance, Medicaid, or Food Assistance and do not complete and return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us at the number below to discuss your options for how to cooperate with us. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

C. when generated to parent due support or caregiver from Initial Notice to Parent Due Support (ZINC), Paternity and Support Subsequent Notice (ZPSN), or Judicial Legal Referral (ZJUE) on responding cases

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 45 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

If completed forms are not returned within 45 days we will take steps to close your case because we need this information from you to move forward.

D. when generated to parent due support Who Is NOT CAREGIVER from Judicial Legal Referral (ZJUE) AND Activity Reason is Paternity and Support, Paternity and Medical, Add a child for Paternity and Support

We need to establish paternity for the children named above. <<Alleged Father Name>> is named in an affidavit or written declaration that states he is or may be the child(ren)'s biological father. We scheduled a genetic testing appointment for you and the child(ren). Your appointment date and time is:

- a. Date: <<Appointment Date>>
- b. Time: <<Appointment Time>>
- c. Place: <<First Name of Appointment Site>>
- d. Address: <<Appointment Site Address 2>>
<<Appointment Site Address 1>>
<<City, Region, Zip-Code>>

You may also visit a Child Support Office near you Monday - Friday, between the hours of 9:00 am - 4:00 pm, before the above appointment time.

If the child(ren) lives with you, you must bring the child(ren) with you for genetic testing.

If you are a minor parent, you must bring your legal guardian with you to your appointment.

During your genetic testing appointment, we will take a photo to verify your identity.

You must bring a photo ID for yourself and identification for the child.

XXXX
XXXX

Valid adult identification includes:

- A state issued driver’s license or ID card
- A U.S. passport, a foreign passport stamped by or an ID card issued by the U.S. Bureau of Citizenship and Immigration Services
- A U.S. military ID card
- A Florida or federal inmate ID card

Valid child identification includes:

- A state issued ID card
- A certified copy of a birth certificate
- A social security card
- An insurance card
- A school ID

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
 Child Support Program
 Central Mail Processing Facility
 <<GenTaxworldCentralAddress1>>
 <<GenTaxworldCentralAddress2>>

This address is not a Child Support Program office location. Find office locations at www.floridarevenue.com/childsupport/contact

Once you have completed the genetic test for you and the child(ren), and have completed and submitted the notarized forms that we have requested we will schedule a genetic test appointment to find out if <<Alleged Father Name>>, is the biological father of the child(ren) named above.

Important

If you receive temporary cash assistance, Medicaid, or Food Assistance and do not appear or call ahead of time to reschedule, and do not return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us at the number below to discuss your options for how to cooperate with us. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

Option 3 (based on whether the case is Responding or not)

A. when case is not responding parent due support address is printed normally

B. when case is responding parent due support name is selected, then the following text:

In Care of Child Support Agency

Then the street, street 2, city, state, and zip of the BP in the role of other state county on the case, or, if other state county is missing, the BP in the role of other state agency on the case.

XXXX
XXXX

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Option 4: Insert when the parenting time indicator on Review for Modification (ZRAJ) is Yes

We have also enclosed a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department at the address before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. The Department is not authorized to modify or enforce a parenting time plan. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

XXXX
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Child Support Program

<<Option 1>> Proposed Order To
Modify Administrative Support Order



<<Option 35>>

Child Support Case Number: <<CSECaseNum>>
Depository Number: <<DepositoryNo>>
Activity Number: <<Activity Number>>



1. The Florida Department of Revenue, Child Support Program issues this <<Option 1>> Proposed Order to Modify Administrative Support Order (Proposed Modified Order) as authorized by section 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).
2. The Child Support Program reviewed the existing Final Order and applied the child support guidelines in section 61.30, Florida Statutes, to the current circumstances of the parties and child(ren). Having completed the review we find that the support order should be modified because <<Option 36>>
3. Based on the enclosed Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Modified Administrative Support Order (Final Modified Order) requiring the following support obligations for the child(ren) named in later in this Proposed Order:
 - a. **Current child support** of \$<<Current Support>> each month to be paid by the Respondent. This would be <<Option 40>> in the amount of current support ordered.
 - b. **Health Insurance** <<Option 38>>.
 - c. **Noncovered medical expenses.** The Respondent shall pay <<NCP Percent Support Need>>percent of the child(ren)'s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.
 - d. **Past-due support** of \$<<Past Due Support Owed>> has accrued under the existing Final Order(s), which includes any retroactive support, to be paid by the Respondent at the rate of an additional \$<<Monthly Arrears Payment>> each month.

<<Option 52>>

This page is only a summary. The pages that follow contain our findings and additional terms and conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will be covered in the Final Modified Order.

XXXX
XXXX



Notice of Rights

- A. If both parties agree to the terms of this Proposed Order we will prepare a Final Modified Order for your signature.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address, phone number, or fax number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
 << CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

Any hearing will consider only issues related to child support. Neither the Child Support Program nor DOAH has authority in this proceeding to decide issues of divorce, alimony, time-sharing, or contested paternity. Only the circuit court may decide these issues.

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Modified Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Modified Order that requires you to provide support. We will mail the Final Modified Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Modified Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Modified Order

- E. If we issue a Final Modified Order, we may enforce it by any lawful means, including:
 - Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending drivers, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits
 - Taking part of your worker's compensation benefits
 - Asking a court to enforce the order

XXXX
 XXXX

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If payments are late we will report the amount owed to credit reporting agencies.

- F. If we issue a Final Modified Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits
<<Option 49>>

Copies furnished to:
<<Option 33>>
<<CP/CTR name>>

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4. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

5. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Modified Order.
6. This Final Modified Order is being entered without a hearing because: (Not Applicable – This is a Proposed Modified Order)
7. The Child Support Program makes the following findings of fact:
- a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

8. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
9. The Respondent's guideline share of the total child support need is \$<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

10. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

11. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting _____ (Start date will be stated in the Final Modified Order) the Respondent shall pay:

\$<<Current Support>> per month current support, plus \$<<Total Payment for Past-Due Support>> each month for past-due support for a total monthly payment of \$<<Total Monthly Payment>>.

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

XXXX
XXXX

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The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>>percent and the Respondent's share is <<NCP Percent Support Need>> percent.

- F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.
- G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.
- H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

XXXX
XXXX

T

OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

XXXX
XXXX

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

XXXX
XXXX

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

XXXX
XXXX

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent's obligation of \$<<DevOblig>> is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 23

A. When parent due support is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

OPTION 31 (Based on the office handling the case.)

A. <<COUNTYPHONENUMBER>>

OPTION 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

OPTION 36 (Reason for order modification)

- XXXX A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- XXXX B. <<Free Form Text>>
- XXXX
- XXXX
- XXXX
- XXXX

OPTION 38

- XXXX A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- XXXX B. Neither parent is ordered to provide health insurance for the minor child(ren).
- XXXX C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.
- XXXX
- XXXX
- XXXX

OPTION 39

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 40

- A. an increase
- B. a decrease

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 47

- A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

- B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

XXXX
XXXX

Option 48

- A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

- B. [Insert when a blank Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

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H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

Option 49

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

Title IV-D Standard Parenting Time Plan

B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]

Signed Parenting Time Plan

Option 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 52 [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

4. The enclosed parenting time plan has been agreed to and signed by both parents and will be made a part of the Final Order.

XXXX
XXXX



STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

VS.

<<NCP NAME>>
Respondent.

FINAL MODIFIED ADMINISTRATIVE SUPPORT ORDER

The Florida Department of Revenue, Child Support Program, enters this Final Modified Administrative Support Order (Final Modified Order). We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Modified Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Modified Order as authorized by section 409.2563, Florida Statutes. There is no judicial support order for the child(ren).
2. On <<Render Date of Order Being Modified>> the Child Support Program issued a Final Administrative Support Order (Final Order) establishing the Respondent's support obligations. DOR reviewed the Final Order as provided by section 409.2564(11), Florida Statutes, and applied the child support guidelines in section 61.30, Florida Statutes, to the current circumstances of the parties and child(ren). Having completed the review the Child Support Program finds that the support order should be modified because <<Option 36>>
3. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 11>> of the child(ren) named in Paragraph 4. The child(ren) resides with <<CP/CTR Name>> most of the time.

XXXX

CS-OA140R
Rule 12E-1.030
Florida Administrative Code
Effective 01/18

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Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> each month in current support, plus \$<<Total Payment for Past-Due Support>> each month for past-due support, for a total monthly payment of \$<<Total Monthly Payment>>

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Modified Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

XXXX
XXXX

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Modified Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<< Total Payment for Past-Due Support >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Total Past Due Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

XXXX
XXXX

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
 <<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
 Director, Child Support Program
 Authorized Representative
 Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.

XXXX
 XXXX

MAIL USE ONLY

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<<Option 56>>

XXXX
XXXX

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Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.
- (2) The Income Deduction Order section of this form must start on its own page.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

Option 13.1 (for parent who owes support)

- A. imputed
- B. actual

Option 13.2 (for parent due support)

- A. imputed
- B. actual

Option 14.1 User selects additional findings related to income used for support guidelines for the parent who owes support

Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

XXXX
XXXX

Option 14.2 User selects additional findings related to income used for support guidelines for the parent due support

Select only when parent due support/OP (13.2) income is imputed. Choose either B1 or B2

- A.** The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.]

When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve and equitable result as explained in the Additional Findings of Fact and Conclusions of Law.

XXXX
XXXX

- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the parent who owes support

- A.is
- B.is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the parent who owes support

- A.is
- B.is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the parent due support

- A.is
- B.is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the parent due support

- A.is
- B.is not

Option 17

A. When the parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

XXXX
XXXX

Option 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.

The Respondent's obligation of \$<<DevOblig>> is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 23

A. When parent due support is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 36 Reason for order modification:

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

XXXX
XXXX

Option 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41:

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support.

Option 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

XXXX
XXXX

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

XXXX
XXXX

T



If we send you a proposed order and you do not contest it, we will issue a final order that establishes paternity or paternity and support.

<<Option 55>>

- 4. You must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal.
- 5. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you are served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve a copy on us at

Deputy Agency Clerk
<<P.O.LegalAddress>>

Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, award alimony, make name changes or modify or enforce a parenting time plan. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a Department of Revenue administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

- 6. If you want us to proceed in circuit court to address your paternity and support obligation, we must receive a written request from you by mail within 20 days after you receive this notice at

Florida Department of Revenue
Child Support Program
<<Local Office Address>>

XXXX
XXXX

If we receive your request within that time we will file an action in circuit court to determine your paternity and support obligations, if any, after the other parent or caregiver provides a financial affidavit and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action. If the waiver of service is not returned, this proceeding will continue. Our petition will only address paternity and support. It will not address time-sharing.

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7. This proceeding is authorized by section 409.256, Florida Statutes.
8. We have given a copy of this notice to the other parent/caregiver.
9. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
Paternity Declaration or Affidavit
Order to Appear for Genetic Testing

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Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice or order for you. If you have questions, call << COUNTYPHONENUMBER >>for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al << COUNTYPHONENUMBER >>.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele <<COUNTYPHONENUMBER>> pou asistans.

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OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 8 – Jurisdiction/Long Arm for parent who owes support/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 24 (in caregiver cases only)

<<CP/CTR Name>> is the child(ren)’s caregiver

Option 31 (Based on the office handling the case.)

- A. <<COUNTYPHONENUMBER>>

Option 42

A. When Alleged Father is being ordered to submit to genetic testing

An Order to Appear for Genetic Testing is enclosed with this notice. You are required by law to submit to genetic testing. Genetic testing will show if you are or are not the biological father of the child(ren). If the results of genetic testing do not prove that you are the father (99 percent or greater probability of paternity), this proceeding will end unless another test is required.

B. When we are using a sample that was previously collected

You have already given a sample for genetic testing. Enclosed are the results from that test, which proves that you are the biological father of the child(ren). If you think the test results are wrong, you may have another genetic test by sending a request to us at the address listed at the end of this notice. We must receive your written request within 15 days after the date of this notice and you must pay us in advance for the full cost of the test.

XXXX
XXXX

Option 55

A. Insert when parenting time indicator on parent ZASO activity = Yes or Subsequent notice ZPSN activity when parenting time indicator on parent ZAPT and ZPSM activity = Yes

We have also enclosed a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department at the above address before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

B. Insert only when generated from ZAIN or ZINC and the parenting time indicator on parent ZAPT and ZPSM activity = Yes

If there is a positive DNA test, we will mail you a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. The Department is not authorized to modify or enforce a parenting time plan. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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Child Support Program

<<Option 1>> PROPOSED ORDER OF PATERNITY

<<Option 35>>

Child Support Case Number: <<CSECaseNum>>
Activity Number: <<Activity Number>>

We have issued this Proposed Order of Paternity (Proposed Order) based upon the enclosed genetic testing results and intend to enter a Final Order of Paternity (Final Order) for the child(ren) named below. In this Proposed Order <<NCP NAME>> is referred to as the Respondent.

Proposed Findings of Fact and Conclusions of Law

The Department of Revenue (DOR) has jurisdiction over the subject matter of this proceeding under section 409.256, Florida Statutes, because paternity has not been established for the child(ren) and DOR is providing Title IV-D services for <<CPorCTRname>>.

<<Option 8>>

The mother, <<mother's name>>, was not married when the child(ren) named below was conceived, and the child(ren)'s paternity has not previously been established.

The enclosed genetic testing results prove that you are the biological father of the following child(ren):

Name Date of Birth
<<ChildName>> <<ChildDOB>>

The child(ren) resides with <<CP/CTRName>>. No parenting plan or time-sharing schedule is being determined by this administrative proceeding.

XXXX

We are not allowed to change the child's name in this proceeding. That can only be done in circuit court.

<< Free form text>>

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Notice of Rights

There are three ways you can proceed at this point:

- A. If you, the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. You may contact us within 10 days of the mailing of this Proposed Order at the address, phone number, or fax listed at the end of this notice to request an informal review of this Proposed Order.
- C. You may request a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
 <<Local Office Address>>
 <<Local Office Address>>

Your written request must be received no later than 20 days after the mailing date of this Proposed Order. If you file a written request for a hearing, you must tell us why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. Any hearing will consider only issues related to paternity and parenting time plans agreed to by both parents.

If you do not file a timely request for a hearing, we will find that you have waived your right to a hearing and we will render a Final Order.

<<Option 45>>

Effect of Final Order

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the child(ren) named above and gain all the rights and responsibilities of a legal parent.

Notification Requirements

You must tell us and update all information about your identities and locations. This includes names you are known by, Social Security numbers, residential and mailing addresses, phone numbers, driver license numbers, and names, addresses, and telephone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will presume you have received any further papers we send you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

If you have any questions call <<Option 31>> or visit:

<<localsiteaddress>>

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This the <<day{ex: first}>> day of <<Month>>, <<year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:
Genetic Testing Results

<<NCP NAME>>

cc: <<CP NAME>>

XXXX
XXXX

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OPTIONS PAGE

OPTION 1 (When applicable)

- A. AMENDED (use in heading only)
- B. Amended

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 31 (based on the office handling the case)

- A. <<COUNTYPHONENUMBER>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

OPTION 45 (Insert this option when the parenting time indicator is Yes on the parent activity for Administrative Paternity Only (ZAPT). Attach the parenting time agreement document as the last page of the proposed order.)

XXXX
XXXX

If provided with a written parenting time plan agreed to and signed by both parents, we will make it part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it part of the Final Order. A parenting time plan that is made part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.



Child Support Program

<<Option 1>> Notice of Proceeding to Establish
Administrative Support Order

<<Option 35>>



<<Date>>

Child Support Case Number(s): <<CSECaseNum>>

- 1. We have started a proceeding to establish an administrative support order that may require you, <<NCP Name>>, to pay child support and/or provide health insurance and noncovered medical expenses for your child(ren) named below. The name and date of birth of the child(ren) is:

<<Child1Name>>
<<Child2Name>>

<<Child1DOB>>
<<Child2DOB>>

<<Option 10>>

Our records show there is no support order for the child(ren). We have started this proceeding because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing support. You have a legal duty to contribute to the support of the child(ren) named above because you are the <<Option 11>>. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>
<<Option 55>>

Based on public assistance records or a statement by the other parent or caregiver, you also may owe past child support.

- 2. You are required by law to fill out and sign the enclosed Financial Affidavit and Parent Information Form. You must return the filled-out forms to the address below no later than 20 days after you receive this notice.

XXXX

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

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If you have already given support for the child(ren), send us written proof of this support with your Parent Information Form. If the information on this form changes you must let us know the changes in writing. <<InsertWebText:2>>.

The other parent/caregiver has already completed these forms.

- 3. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parent’s income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, this amount will be computed using the child support guidelines found in section 61.30, Florida Statutes, and placed in a Proposed Administrative Order (Proposed Order). Sometimes the support amount may be changed to an amount more or less than the amount shown by the guidelines. The deviation factors are found in section 61.30 (11)(a) & (b), Florida Statutes, which is available online at www.leg.state.fl.us. If you believe any of the reasons on the list apply to you then give us detailed information about that reason along with your Financial Affidavit.

If we know what your actual monthly income is, we will use that amount. We may ask for copies of your credit report, employment records, state wage data, or information from other sources to compute or verify your monthly income. If you do not tell us your income, we will use this other information to calculate a monthly income.

We will mail you the Proposed Order to the address on page one of this notice unless you provide a new address in writing. We will include the worksheet(s) used to compute the support amount and any financial affidavits we receive or prepare. We will send the same documents to the other parent/caregiver.

- 4. After you receive the Proposed Order you need to review it closely to be sure you agree with the information included in it. You will have the opportunity to discuss the proposed order with us or to request an administrative hearing. Directions about how to request an informal discussion or administrative hearing are included in the Proposed Order.
- 5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
- 6. You must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal.

- XXXX7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you are served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve a copy on us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>

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Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, award alimony, make name changes or modify or enforce a parenting time plan. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

- 8. If you want us to proceed in circuit court to address your support obligation, we must receive a written request by mail within 20 days after you receive this notice at:

Florida Department of Revenue
Child Support Program
<<Local Office Address>>

If we receive your request within that time we will file an action in circuit court to determine your support obligations, if any, after the other parent or caregiver provides a financial affidavit and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action. If the waiver of service is not returned, this proceeding will continue. Our petition will only address child support. It will not address custody or visitation.

- 9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.

10. This proceeding is authorized by section 409.2563, Florida Statutes.

- 11. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

XXXX
XXXX

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes

Enclosures:

- Financial Affidavit
- Parent Information Form
- <<Option 49>>

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Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice or order. If you do not understand English, ask someone you know to help translate the notice or order for you. If you have questions, call <<COUNTYPHONENUMBER>> for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al << COUNTYPHONENUMBER >>.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele << COUNTYPHONENUMBER >> pou asistans.

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NOTE: For tag <<InsertWebText2:>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:

You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.

Refer to Functional Spec FS B020F03177 for option logic.

OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 8 – Jurisdiction/Long Arm for Noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 10 (One entry for each child.) (A-F on paternity codes associated with individual child BP record. H based on existence of Genetic Testing (ZGT) activity involving the child associated with the paternity activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child’s birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the child’s mother.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equals or exceeds a 99 percent probability of paternity.

XXXX
XXXX

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 24 (in caregiver cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver

Option 31 (Based on the office handling the case.)

- A. <<COUNTYPHONENUMBER>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
 <<NCP Address1>>
 <<NCP Address2>>
- B. <<CP/CTR Name>>
 <<CP/CTR Address>>
 <<CP/CTR Address2>>

Option 49

- A. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is included with Initial notice or the Proposed Order.]

Title IV-D Standard Parenting Time Plan

Option 55

- A. Insert when parenting time indicator on Support Only parent ZASO activity = Yes

We have also enclosed a blank Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Standard Parenting Time Plan or your own parenting time plan to the Department at the above address before an administrative Final Order is entered, the Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form.

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Child Support Program

<<Option 1>> Notice of Proceeding to Establish Paternity
and Administrative Support Order

<<Recipient Name>>
<< Recipient Address>>



<< Date>>

Child Support Case Number: <<CSECase Number>>

- 1. We have started a combined proceeding to establish paternity and an administrative support order that may require you to pay child support and/or provide health insurance and noncovered medical expenses for children named below. The name and date of birth of the child(ren) are:

<<Child1Name>>
<<Child2Name>>

<<Child1DOB>>
<<Child2DOB>>

Our records show there is no support order for the child(ren). We have started this proceeding because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing paternity and support. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>

- 2. According to our records:

- A. You are the legal father of
<<Child Z Name.>>.
<<Child Z1 Name.>>.

<<Option 10>>

As the legal father you have a legal duty to contribute to the child(ren)'s support. We will not proceed to establish a support order until after we find out if you are the father of <<Child Y, Y1, etc.>>. If you are the father of <<Child Y, Y1, etc.>>, the support order will cover all of the children.

- B. According to our records paternity has not been established for <<Child Y, Y1, etc.>> and the child(ren)'s mother was not married when the child(ren) was conceived or born. You have been named by the mother, <<mother's name>>, as a possible father of the child(ren). The mother's written statement is included with this notice. We will determine in this proceeding if you are the biological and legal father of the child(ren).

XXXX
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C. <<Option 42>>.

<<Option 44>>

3. After we receive the genetic testing results, we will determine your child support obligations. We will mail you a notice that requires you to submit financial information that is needed to do that. If the genetic test results are equal to or greater than a 99 percent probability of paternity, we will determine support for that child(ren) and the other child(ren) named in paragraph 1. If the genetic test results are less than a 99 percent probability of paternity we will determine your support obligations only for the child(ren) for whom you are already the legal father. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parent’s income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, after we calculate your support obligation based on the child support guidelines, we will mail you a proposed order, which you can contest at an administrative hearing. The proposed order will address paternity, if applicable, and your child support obligations for the children named above in paragraph 1.
4. If a support order is established you will may be required to pay child support and/or provide health insurance and payment of noncovered medical expenses for the child(ren), including retroactive child support for up to 24 months before the start of this proceeding.
5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.
6. You must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal.
7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you are served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve us a copy on us at

XXXX
XXXX

Deputy Agency Clerk
<<P.O.LegalAddress>>

T

Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, award alimony, make name changes, or modify or enforce a parenting time plan. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

- 8. If you want us to proceed in circuit court to address paternity and/or your support obligation, we must receive a written request by mail within 20 days after you receive this notice at

Florida Department of Revenue
Child Support Program
<<Local Office Address>>

If we receive your request within that time we will file an action in circuit court to determine your paternity and/or support obligations, if any, after the other parent or caregiver provides a financial affidavit and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action. If the waiver of service is not returned, this proceeding will continue. Our petition will only address paternity and support issues. It will not address custody or visitation.

- 9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.
- 10. This proceeding is authorized by section 409.256 and 409.2563, Florida Statutes.
- 11. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

- Enclosures:
Paternity Declaration or Affidavit
Order to Appear for Genetic Testing

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Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice or order. If you do not understand English, ask someone you know to help translate the notice or order for you. If you have questions, call <<COUNTYPHONENUMBER>> for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera página del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Inglés, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al <<COUNTYPHONENUMBER>>.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

The Department of Revenue, Child Support Program (DOR) komanse aksyon legal pou etabli patenite/yon dekre pou timoun/timoun-yo ki lonmen nan yon paj sou notis ki enfemen a. Pou konprann konpletman tout dwa-ou avek obligasyon-ou, fok ou li notis avek dekre ki enfemen a. Si ou pa konprann Angle, mande yon moun ou konnen pou tradui notis avke dekre-a pou ou. Si ou gen kesyon, rele <<COUNTYPHONENUMBER>> pou asistans.

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NOTE: For tag <<InsertWebText2:>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:

You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.

OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 8 – Jurisdiction/Long Arm for Parent Who Owes Support/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 10 (One entry for each child.) (A-F on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the paternity activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.

- G. Paternity is not an issue for <<Child Z>> because the Respondent is the child's mother.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equals or exceeds a 99 percent probability of paternity.

OPTION 24 (in caregiver cases only)

<<CP/CTR Name>> is the child(ren)'s caregiver

OPTION 31 (Based on the office handling the case.)

A. <<COUNTYPHONENUMBER>>

OPTION 42

A. When Alleged Father is being ordered to submit to genetic testing

An Order to Appear for Genetic Testing is enclosed with this notice. You are required by law to submit to genetic testing. Genetic testing will show if you are or are not the biological father of the child(ren). If the results of genetic testing do not prove that you are the father (99 percent or greater probability of paternity), this proceeding will end unless another test is required.

B. When we are using a sample that was previously collected

You have already given a sample for genetic testing. Enclosed are the results from that test, which proves that you are the biological father of the child(ren). If you think the test results are wrong, you may have another genetic test by sending a request to us at the address listed at the end of this notice. We must receive your written request within 15 days after the date of this notice and you must pay us in advance for the full cost of the test.

Option 44 (when parenting time indicator on parent activity is Yes)

Once genetic testing is complete, we will mail you a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the form or your own parenting time plan to the Department before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. The Department is not authorized to modify or enforce a parenting time plan.



Child Support Program

CS-OA06
Rule 12E-1.036
Florida Administrative Code
Effective 01/18

Notice to Parent or Caregiver of
Administrative Proceeding

┌ <<Option 35>><<Option 5>>

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<<Date>>
Child Support Case Number: <<CSECaseNum>>
Activity Number: <<ActivityNum>>

Enclosed is a copy of a Notice to Establish or Modify an Administrative Order. We are trying to serve or have already served the notice on <<Respondents Name>>. <<Option 2>>

If you have any questions, information regarding an existing support order, or wish to give us additional information about the other parent or your case, please call us at: <<COUNTYPHONENUMBER>>.

By law you must tell us your current mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address above and we will presume you have received any documents we send you, unless you provide us written notice of changes to your address. If you do not provide us address changes, you may not receive a notice causing you to miss a deadline and lose your right to ask for a hearing or file an appeal. Provide address updates to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330

<<Option 55>>

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<<Option 3>>

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OPTION 2 (when the form is generated from the Paternity Subsequent Notice (ZPSN) activity)

If you are a parent, we have also enclosed a Financial Affidavit and Parent Information Form. You must complete these forms and return them within <<Option 4>> days to the address at the end of this notice.

We need this information to determine the amount of child support owed by the parent named above.

If you receive temporary cash assistance, Medicaid, or Food Assistance and do not complete and return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us at the number below to discuss your options regarding how to cooperate with us. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

If you are a nonparent caregiver, you will not receive the Financial Affidavit. You do need to fill out the enclosed Parent Information Form and return it to the address at the end of this notice within the number of days listed above. If you are providing health insurance for the child(ren) please write the information about the insurance company and the cost to you for covering the child(ren) on the bottom of the form. The parent named in the notice may be ordered to pay for part of the cost of the health insurance.

Option 3 (based on Option 2)

A. when option 2 is selected

Enclosures: Financial Affidavit
Parent Information Form
Initial Notice

B. when option 2 is not selected

Enclosures: Initial Notice

C. when option 2 and 55a are selected

Enclosures: Financial Affidavit
Parent Information Form
Initial Notice
Title IV-D Standard Parenting Time Plan

Option 4:

A. when case is not responding

20

B. when case is responding

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Option 5:

A. when case is not responding parent due support address is printed normally

B. when case is responding parent due support name is selected, then the following text:

In Care of Child Support Agency

Then the street, street 2, city, state, and zip of the Business Partner in the role of other state county on the case, or, if other state county is missing, the Business Partner in the role of other state agency on the case.

Option 35:

refers to common administrative logic option 35 for recipient's address. Must also incorporate option 5 language.

Option 55:

A. Insert when parenting time indicator on parent ZASO activity = Yes or Subsequent notice ZPSN activity when parenting time indicator on parent ZAPT and ZPSM activity = Yes

We have also enclosed a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department at the above address before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

B. Insert only when generated from ZAIN or ZINC and the parenting time indicator on parent ZAPT and ZPSM activity = Yes

If there is a positive DNA test, we will mail you a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. The Department is not authorized to modify or enforce a parenting time plan. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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Child Support Program

<<Option 1>> Proposed Administrative
<<Option 2>> Support Order

┌ <<Option 35>>

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>
Activity Number: <<Activity Number>>

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Attached is a proposed administrative support order. Please read this Proposed Order in detail. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

The Proposed Order includes:

- a. **Current child support** of \$<<Current Support>> per month.
- b. **Past (Retroactive) support** of \$<<Monthly Retro Payment>> per month.
- c. **Health Insurance.** <<Option 38>>.
- d. **Noncovered medical expenses.** The Respondent is responsible for <<NCP Percent Support Need>> percent. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent.

The start date for payments and health insurance (if ordered) will be covered in the Final Order.

WHAT YOU NEED TO DO

IF YOU AGREE WITH THIS PROPOSED ORDER	IF YOU DO NOT AGREE WITH THIS PROPOSED ORDER
<p>You do not need to do anything. The Department will issue a Final Order as outlined above.</p> <p>Learn more about the effects of a Final order on page 2.</p>	<ul style="list-style-type: none"> • Please contact us by phone or in writing within 10 days. You can provide additional information and/or request an informal discussion. We will work with you to resolve any concerns or questions you have. • Request a hearing by filing a written request within 20 days from the date of this Proposed Order. Address your written request to the Deputy Agency Clerk at the address in paragraph C on page 2. <p>If you do not agree with this Proposed Order and do not contact us as described above, the Department will issue a Final Order that requires you to provide child support as outlined above. Learn more about the effects of a Final Order on page 2.</p>

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The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section<<Option 5>> 409.2563, Florida Statutes.

<<Option 46>>

Respondent's Notice of Rights

- A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address>>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

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Effect of Final Order

E. <<Option 30>> If we issue a Final Order, we may enforce the support obligation by any lawful means, including:

- Requiring your employer to deduct payments from your income
- Filing liens against your property
- Suspending drivers, occupational, and recreational licenses
- Attaching bank accounts and settlement proceeds
- Obtaining judgments by operation of law against you
- Taking your lottery winnings and federal income tax refunds
- Taking 40 percent of your unemployment benefits
- Taking part of your worker’s compensation benefits
- Asking a court to enforce the order

If payments are late we will report the amount owed to credit reporting agencies.

F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

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Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits
<<Option 49>>

Copies furnished to:
<<Option 33>>
<<CP/CTR name>>

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

Important Notice: This is only a Proposed Order at this time. It is not yet in effect. If you disagree with this Proposed Order, read the Notice of Rights section above. It tells you what to do to request a hearing. If you do nothing, we will enter this as a Final Order.

The Florida Department of Revenue, Child Support Program, enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

XXXX
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Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>
<<Option 10>>	

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> father of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> father of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting _____(Start date will be stated in the Final Order) the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

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<<Option 41>>

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

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Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

Option 3 - If activity is for paternity and support order:

Paternity and

Option 4 (when proceeding determines paternity):

genetic testing results and

Option 5 (When proceeding determines paternity) (the leading 's' makes statute plural in the order)

s 409.256 and

Option 6

- A. parent
- B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

Option 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

Option 8 – Jurisdiction/Long Arm for Parent Who Owes Support/alleged father

XXXX
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A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before

this proceeding started.

3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 13.1 (for NCP)

- A. imputed
- B. actual

Option 13.2 (for CP)

- A. imputed
- B. actual

XXXX
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Option 14.1 User selects additional findings related to income used for support guidelines for the NCP

Select only when NCP's income is imputed. Choose either A1, A2, or A3.

- A.** The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the CP

Select only when CP/OP (13.2) income is imputed. Choose either B1 or B2

- A.** The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):
[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.]

When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.

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- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve and equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the NCP

- A. is
- B. is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the NCP

- A. is
- B. is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the CP

- A. is
- B. is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the CP

- A. is
- B. is not

Option 17

A. When CP is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the NCP or the CP parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

XXXX
XXXX

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Option 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

- 1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
- 2. Past (retroactive) support is being waived by the Petitioning parent or caregiver

Option 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

XXXX
XXXX

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Option 20B

<<Free Form Text>>

Option 21 When proceeding determines paternity (the leading ‘,’ is needed in the order)

, 409.256

Option 22 When proceeding determines paternity

and biological

Option 23

A. When CP is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

Option 28

A. When paternity is already established

Any hearing will consider issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider issues related to paternity and/or child support. Neither we nor DOAH may decide issues concerning name change.

XXXX
XXXX

Option 29 When proceeding determines paternity

establishes paternity and

Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the below named child(ren), and gain all the rights and responsibilities of a legal parent.

Option 31 (Based on the office handling the case.)

A. <<COUNTYPHONENUMBER>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 35 (Notice goes to both NCP and CP)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

Option 38:

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

Option 39:

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41:

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date - 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<1st step down support amount>> per month current support.

XXXX
XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date - 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX
XXXX \$<<2nd step down support amount>> per month current support.

XXXX
XXXX
XXXX
XXXX
XXXX
XXXX
XXXX

Option 46

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

The enclosed parenting time plan has been agreed to and signed by both parents and will be made a part of the Final Order.

Option 47

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

Option 48

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

B. [Insert when a *blank* Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

XXXX **Option 49**

XXXX

XXXX **A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]**

XXXX

XXXX Title IV-D Standard Parenting Time Plan

XXXX

XXXX **B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]**

XXXX

XXXX Signed Parenting Time Plan

XXXX

XXXX

Option 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

XXXX
XXXX



Child Support Program

<<Option 1>> Proposed Administrative
 <<Option 2>> Support Order

<<Option 35>>

Depository Number: <<DepositoryNo>>
 Child Support Case Number:
 <<CSECaseNum>>
 Activity Number: <<Activity Number>>

Attached is a proposed administrative support order. Please read this order in detail. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

This order includes:

- a. **Current child support** of \$<<Current Support>> per month.
- b. **Past (Retroactive) support** of \$<<Monthly Retro Payment>> per month.
- c. **Health Insurance.** <<Option 38>>.
- d. **Noncovered medical expenses.** The Respondent is responsible for <<NCP Percent Support Need>> percent. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent.

The start date for payments and health insurance (if ordered) will be covered in the Final Order.

WHAT YOU NEED TO DO

IF YOU AGREE WITH THIS PROPOSED ORDER	IF YOU DO NOT AGREE WITH THIS PROPOSED ORDER
<p>You do not need to do anything. The Department will issue a Final Order as outlined above.</p> <p>Learn more about the effects of a Final Order on page 2.</p>	<ul style="list-style-type: none"> • Please contact us by phone or in writing within 10 days. You can provide additional information and/or request an informal discussion. We will work with you to resolve any concerns or questions you have. • Request a hearing by filing a written request within 20 days from the date of this Proposed Order. Address your written request to the Deputy Agency Clerk at the address in paragraph C on page 2. <p>If you do not agree with this Proposed Order and do not contact us as described above, the Department will issue a Final Order that requires you to provide child support as outlined above. Learn more about the effects of a Final Order on page 2.</p>

XXXX
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The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section<<Option 5>> 409.2563, Florida Statutes.

<<Option 46>>

Respondent's Notice of Rights

- A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this Proposed Order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

XXXX
XXXX

- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

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Effect of Final Order

- E. <<Option 30>> If we issue a Final Order, we may enforce the support obligation by any lawful means, including:
 - Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending drivers, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits
 - Taking part of your worker’s compensation benefits
 - Asking a court to enforce the order

If payments are late we will report the amount owed to credit reporting agencies.

- F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

XXXX
XXXX

- Enclosures:
 - Child Support Guidelines Worksheet(s)
 - Financial Affidavits
 - <<Option 49>>

- Copies furnished to:
 - <<Option 33>>
 - <<CP/CTR name>>

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6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).
9. The Child Support Program makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

XXXX13. <<Option 19>>

XXXX

XXXX14. <<Option 50>>

XXXX

<Option 20>>

XXXX

XXXX

XXXX

XXXX

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

XXXX
XXXX

T

Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 2 (When proceeding determines paternity):

- A. PATERNITY AND (use in heading only)
- B. Paternity and

Option 3 (If activity is for paternity and support order):

Paternity and

Option 4 (when proceeding determines paternity):

genetic testing results and

Option 5 (When proceeding determines paternity) (the leading 's' makes statute plural in the order:

s 409.256 and

Option 6

- A. parent
- B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

Option 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 – Jurisdiction/Long Arm for Noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.

XXXX
XXXX

- 5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
- 6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of Genetic Testing (ZGT) activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 13.1 (for parent who owes support)

- A. imputed
- B. actual

Option 13.2 (for parent due support)

- A. imputed
- B. actual

Option 14.1 User selects additional findings related to income used for support guidelines for the parent who owes support

Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

XXXX
XXXX

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- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the parent due support. Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E. Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.

XXXX
 XXXX

- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the parent who owes support

- A. is
- B. is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the parent who owes support

- A. is
- B. is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the parent due support

- A. is
- B. is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the parent due support

- A. is
- B. is not

XXXX
XXXX

Option 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support(not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

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Option 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>> <<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

- 1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
- 2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

XXXX **Option 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.**

XXXX Additional Findings of Fact and Conclusions of Law

XXXX **Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.**

XXXX The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 21 When proceeding determines paternity (the leading ‘,’ is needed in the order)
, 409.256

Option 22 When proceeding determines paternity
and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

Option 28

A. When paternity is already established

Any hearing will consider issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider issues related to paternity and/or child support. Neither we nor DOAH may decide issues concerning name change.

Option 29 When proceeding determines paternity

establishes paternity and

XXXX
XXXX

Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the below named child(ren), and gain all the rights and responsibilities of a legal parent.

Option 31 (based on the office handling the case)

A. <<COUNTYPHONENUMBER>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

Option 38:

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

Option 39:

- A. The << LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41:

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<2nd step down support amount>> per month current support.

Option 46

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

XXXX
XXXX
XXXX
XXXX
XXXX

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

- I. The attached Title IV-D Standard Parenting Time Plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

XXXX
XXXX



STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

- 1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.
2. DOR is providing Title IV-D child support services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.
3. The child(ren)'s mother is <<Mother's Full Name>>.
4. The child(ren) was not born or conceived while the mother was married, and the child(ren)'s paternity has not previously been established.
5. <<Option 8>>
6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

Child(ren) Name
<<ChildFullName>>

Date of Birth
<<ChildDOB>>

XXXX

CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective 01/18

MAIL USE ONLY

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7. The Respondent did not file a timely request for an administrative hearing in response to DOR's Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

<<Option 53>>

<< Free form text1 – If populated starts with paragraph number 8>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 409.2563, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

Child(ren)'s Name	Date of Birth
<<Child1FullName>>	<<ChildDOB>>
<<Child2FullName>>	<<ChildDOB>>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver's license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

<<Option 54>>

<<Option 43>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

- 1. File an original Notice of Appeal with the Department of Revenue’s Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

- 2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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MAIL USE ONLY

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. *When served in Florida*

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. *When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.*

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 43 (Include if user selects)

A. Additional Provisions: <<Free Form Text>>

Option 53

A. [Insert when neither a signed Title IV-D Standard Parenting Time Plan nor a signed parenting time plan is enclosed with the Final Order.]

8. A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

8. A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

XXXX **Option 54**

XXXX

XXXX **[Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Final Order.]**

XXXX

C. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

XXXX

XXXX

XXXX

XXXX

XXXX

XXXX

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D services on behalf of <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

XXXX
XXXX

CS-OA40
Rule 12E-1.036
Florida Administrative Code
Effective 01/18

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<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

XXXX
XXXX

- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>
- B. Starting <<Payment Start Date>> the Respondent shall pay:

 \$<<Current Support>> per month current support, plus
 \$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
 \$<<Net Retro Support Owed>>, for a total monthly payment of
 \$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the <<Day, 1st, 2nd, etc>> day of <<MonthSpelledout>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

Mail Use Only

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

XXXX
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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

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3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

- 4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
- 5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
- 6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.

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<<Option 56>>

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Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.**
- (2) The Income Deduction Order section of this form must start on its own page.**

OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

XXXX
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OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don’t use option 10 when 9is selected.

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child’s birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

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OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

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OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support)

Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

XXXX
XXXX

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

XXXX
XXXX

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A.** more
- B.** less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

XXXX The total past (retroactive) child support amount in Paragraph B is based on the factors listed in
XXXX the enclosed child support guideline worksheet(s).

XXXX The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This
XXXX is the period(s) of time when the Respondent did not live together with the child(ren), during the
XXXX 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with
XXXX the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues
XXXX between now and the date the first payment is due will be added to the total retroactive support
XXXX amount in the Final Order.

XXXX The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option
XXXX 19A1/19A2>>

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<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order) , 409.256

OPTION 22 (When proceeding determines paternity) and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the

XXXX
XXXX

child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

OPTION 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 50

XXXX
XXXX

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

XXXX

CS-OX40
Rule 12E-1.036
Florida Administrative Code
Effective 01/18

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> each month in current support, plus \$<<Total Payment for Past-Due Support>> each month for past-due support, for a total monthly payment of \$<<Total Monthly Payment>>

When the total past-due support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

XXXX
XXXX

Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

- 1. File an original Notice of Appeal with the Department of Revenue’s Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

- 2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:

- (a) \$<<Current Support>> per month for current child support, plus
- (b) \$<< Monthly Retro Support Payment >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<< Net Retro Support Owed >> is paid,
- (c) for a total monthly payment of \$<<Total Monthly Payment>>
- (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
 <<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
 Director, Child Support Program
 Authorized Representative
 Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.

XXXX
 XXXX

MAIL USE ONLY

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

(2) The Income Deduction Order section of this form must start on its own page.

OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 (Jurisdiction/Long Arm for parent who owes support/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

XXXX
XXXX

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9is selected.

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of Genetic Testing (ZGT) activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

XXXX
XXXX

OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

XXXX **[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.**

XXXX
 XXXX

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- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E. Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

XXXX
XXXX

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

T

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

XXXX
XXXX

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)
, 409.256

Option 22 (When proceeding determines paternity)
and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

XXXX
XXXX

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

XXXX
XXXX

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

XXXX
 XXXX

T



ATTACHMENT 5



FLORIDA

Executive
Director

Leon M. Biegalski

December 13, 2017

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Andrew Fay, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearings on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

www.floridarevenue.com
Florida Department of Revenue
Tallahassee, Florida 32399-0100

Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

Why are the proposed rules necessary?

This rulemaking is necessary to provide the criteria and the procedures for applicants to establish eligibility to receive a tax exemption for data centers and a tax refund for rural areas of opportunity. Both provisions were created by Section 26 of Chapter 2017-36, L.O.F.

Revisions to rules regarding refund claims and the applications for refund used by the Department are necessary to put taxpayers on notice of what is required to establish eligibility to claim a refund and what constitutes a complete refund application for purposes of the payment of interest on a refund paid by the Department more than 90 days after the date of submission of a complete refund application. In addition, changes are needed to several rules to make it easier for taxpayers to seek refunds.

Additional rule changes are necessary to incorporate statutory changes made by the 2017 Legislature regarding the elimination of registration fees, to update administrative procedures, and to implement the repeal of certain statutory provisions.

What do the proposed rules do?

Compensation for Vending Machine Violations, Rule 12-18.008, F.A.C.: the proposed changes remove references to the requirement for vending machine operators to post a specified notice on vending machines that offer food or beverages, in accordance with changes made to Section 212.0515(3)(a), F.S., by Section 24 of Chapter 2017-36, L.O.F.

Notice of Freeze, Rule 12-21.203, F.A.C.: the proposed changes update administrative procedures related to the information the Department provides to custodians exercising control or possession of a delinquent taxpayer's assets.

Refunds, Rules 12A-1.012, 12A-1.0144, 12A-1.097, 12-26.003, 12-26.004, 12-26.008, and 12-26.009, F.A.C.: the proposed changes provide guidance regarding the documentation necessary for a taxpayer to establish entitlement to a tax refund; address the repeal of the exemption provided in Section 212.08(7)(hhh), F.S.; and remove obsolete provisions.

Exemption for Data Center Property, Rule 12A-1.108, F.A.C.: the proposed new rule provides guidance on the new sales tax exemption for purchases of data center property by qualified applicants provided in Section 26 of Chapter 2017-36, L.O.F., which made changes to Section 212.08(5)(s), F.S.

Were comments received from external parties? Yes. A request for workshop was received for Rule 12A-1.108, F.A.C., and a workshop was held on November 16, 2017. Following the workshop, the Department received additional written comments. Upon review, the Department

modified the rule language. The proposed rule text presented today incorporates the modifications.

No requests for workshops were received for the other listed rules, and no other workshops were held.

Form Updates

Why are the proposed rules necessary?

These rule changes are necessary to incorporate formatting changes that will make the forms easier to use; to adopt a form to be used by applicants that seek a refund of sales tax paid for purchases building materials, the rental of tangible personal property, and pest control services used in new construction located in a rural area of opportunity provided in Section 26 of Chapter 2017-36, L.O.F.; to incorporate statutory revisions made by the 2017 Legislature regarding the elimination of registration fees; and to update contact information for the Department.

What do the proposed rules do?

This rulemaking will eliminate 2 obsolete forms, adopt 5 new forms, and implement legislative and administrative changes to 7 current forms used by the Department in the administration of the following taxes, fees, and surcharges (alphabetical by topic):

Refunds (Rule 12-26.008, F.A.C.)
Solid Waste and Surcharge Fees (Rule 12A-16.008, F.A.C.)
Sales and Use Tax (Rule 12A-1.097, F.A.C.)

Were comments received from external parties? No.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summary of the workshops
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULE 12-18.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-18.008, F.A.C., removes references to the requirement that vending machine operators post a notice on vending machines that dispense food and beverages.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-18.008, F.A.C., remove the requirement for vending machine operators to post a specified notice on vending machines, as provided in Section 24 of Chapter 2017-36, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4941-4942), to advise the public of the proposed changes to Rule 12-18.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

DEPARTMENTAL

RULE NO: RULE TITLE:

12-18.008 Compensation for Vending Machine Violations

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-18.008, F.A.C., is to remove the requirement for vending machine operators to post a specified notice on vending machines, as provided in Section 24 of Chapter 2017-36, L.O.F.

SUMMARY: The proposed amendments to Rule 12-18.008, F.A.C., removes references to the requirement that vending machine operators post a notice on vending machines that dispense food and beverages.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information

regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.0515(7), 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 212.0515, 213.30 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-18.008

(1) No change.

(2) Operators of vending machines must be registered with the Department of Revenue, ~~and must affix a notice to each food or beverage machine which contains the Notice to Customers,~~ as provided in Rule 12A-1.044, F.A.C.

(3) Any person who provides information showing that an operator of a vending machine has failed to register with the Department of Revenue ~~affix the required notice~~ may be eligible for compensation.

(a) through (b) No change.

(4) No change.

(5)(a) All claims for a reward relating to an operator's failure to register with the Department of Revenue ~~affix the required notice~~ must include the following information:

1. through 5. No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History—New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, 7-28-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE AND SALE OF PROPERTY
AMENDING RULE 12-21.203

SUMMARY OF PROPOSED RULE

The proposed revisions to Rule 12-21.203, F.A.C., clarifies the information provided on a Notice of Freeze to custodians exercising control or possession of a delinquent taxpayer's assets.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-21.003, F.A.C., bring the rule into compliance with Section 213.67, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, p. 4942), to advise the public of the proposed

changes to Rule 12-21.203, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

DEPARTMENTAL

RULE NO: RULE TITLE:

12-21.203 Notification to Custodians; Custodial Responsibilities.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-21.003, F.A.C., is to bring the rule into compliance with Section 213.67, F.S.

SUMMARY: The proposed revisions to Rule 12-21.203, F.A.C., clarify the information provided on a Notice of Freeze to custodians exercising control or possession of a delinquent taxpayer's assets.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information

regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 206.18(4), 213.67, 443.1316 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-21.003

12-21.203 Notification to Custodians; Custodial Responsibilities.

(1) No change.

(2) The Notice of Freeze will state the Department's authority to initiate the garnishment procedure; specifically identify the delinquent taxpayer subject to garnishment; ~~specify the amount of tax, fee, surcharge, penalty, interest, administrative fees, and costs of collection owed by the taxpayer;~~ indicate the dates during which the freeze of assets is effective; specify the amount of the delinquent taxpayer's assets that must be frozen by the custodian; and describe the custodian's responsibilities pursuant to Section 213.67, F.S., and this rule.

(3) The Notice of Freeze informs the custodian of the following:

(a) No change.

(b) The Notice of Freeze is effective as of the date of its receipt, and remains in effect until the custodian receives a subsequent notice from the Department with further instructions ~~consents to a transfer or disposition~~, or until sixty (60) days have elapsed from the date of its receipt. ~~However, i~~ If the delinquent taxpayer contests the intended levy in circuit court or under Chapter 120, F.S., within the time period specified under Section 213.67, F.S., the Department will notify the custodian that the Notice of Freeze will remain in effect until a final resolution is achieved.

(c) No change.

(4) – (5) No change.

(6) If, during the time period prescribed by this notice, the delinquent taxpayer satisfies the delinquent liability ~~for taxes, fees, surcharges, penalties, interest, administrative fees, or costs of collection~~, the Department will issue a Notice of Release. Upon receipt of the Notice of Release, the custodian is no longer prohibited from transferring, returning, or disposing of any assets owned, controlled by, or owed to the taxpayer that are in the custodian's possession or control.

(7) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 206.18(4), 213.67, 443.1316 FS.
History—New 6-16-93, Amended 3-31-99, 6-28-00, 3-12-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS

AMENDING RULES 12-26.003, 12-26.004, 12-26.008, and 12-26.009

SUMMARY OF PROPOSED RULES

The proposed amendments incorporate revisions to the rules and forms used to administer the Department's Refund Process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-26.003, F.A.C., remove obsolete provisions contained in the rule and to update information on refund application procedures.

The proposed amendments to Rule 12-26.004, F.A.C., provide information regarding refund applications delivered to the Department by e-mail.

The proposed amendments to Rule 12-26.008, F.A.C., adopt, by reference, updates to the applications for refunds, two new forms that provide instructions on how to complete the application for refund, updates to the mutual agreement for an audit or confirmation of a tax refund claim to be performed at the taxpayer's location, a form used by certain taxpayers to apply for certification by the Department of Economic Opportunity for a refund of sales tax paid on the purchase of building materials, the rental of tangible personal property, and payment for pest control services used in new construction located in a rural area of opportunity; and remove an obsolete form previously used to obtain a refund of intangible personal property tax.

The proposed amendments to Rule 12-26.009, F.A.C., reflect the repeal of the emergency excise tax and remove provisions that are no longer necessary.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4942-4943), to advise the public of the proposed changes to Rule 12-16.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

REFUNDS

RULE NO: RULE TITLE:

12-26.003 Application for Refund

12-26.004 Refund Approval Process

12-26.008 Public Use Forms

12-26.009 Refund/Offset Within an Audit

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-26.003, F.A.C., is to: (1) remove obsolete provisions for obtaining a refund of tax paid prior to July 1, 1999; (2) update information on how to submit an application for refund to the Department; (3) provide that a refund claim for a corporate income/franchise tax refund may be claimed on an Amended Florida Corporate Income/Franchise Tax Return; (4) remove obsolete provisions for refunds of the emergency excise tax that was repealed; (5) remove provisions for obtaining a refund of intangible tax on obsolete Form DR-26I; (6) remove provisions regarding applications for certain sales tax refunds that are redundant of other administrative rules; (7) clarify the taxpayer's information required when applying for a tax refund; (8) update the Department's privacy notice; (9) clarify that a complete refund application includes information and documentation to enable the Department to determine the taxpayer's eligibility for a refund and the amount of the refund claim due; and (10) remove the recitation of the provisions of section 213.255, F.S., regarding a cash bond or a security bond.

The purpose of the proposed amendments to Rule 12-26.004, F.A.C., is to provide that when an applicant submits information regarding a refund application by e-mail, the e-mail

submission date will be used for purposes of determining the date an application for refund is considered complete.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to: (1) adopt, by reference, updates to the applications for refunds; (2) adopt, by reference, two new forms that provide instructions on how to complete the application for refund and provide the information and documentation required for taxpayers to establish eligibility for a tax refund and the amount of the refund claim due for common tax refunds; (3) adopt, by reference, updates to the mutual agreement for an audit or confirmation of a tax refund claim to be performed at the taxpayer's location; (4) to adopt, by reference, a form used by taxpayers to apply for certification by the Department of Economic Opportunity for a refund of sales tax paid on the purchase of building materials, the rental of tangible personal property, and payment for pest control services used in new construction located in a rural area of opportunity; and (5) remove an obsolete form previously used to obtain a refund of intangible personal property tax.

The purpose of the proposed amendments to Rule 12-26.009, F.A.C., is to reflect the repeal of the emergency excise tax and remove provisions that are no longer necessary.

SUMMARY: The proposed amendments incorporate revisions to the rules and forms used to administer the Department's Refund Process.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A

Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the

Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.23 FS.

LAW IMPLEMENTED: 72.011, 95.091, 199.183, 199.218(5), 201.11, 202.125, 202.23, 206.41, 206.64, 206.8745, 206.97, 206.9815, 206.9875, 206.9941, 206.9942, 212.02(15)(a), (19), 212.05(1)(a)1.b., 212.06(5)(a)1., (7), 212.07(1), 212.08(2)(j), (5), (7), 212.09, 212.11(4), (5), 212.12(6)(a), (c), 212.13(1), (2), 212.12(4), 212.17(1), (2), (3), 212.183, 213.235, 213.25, 213.255, 213.34, 213.345, 215.26, 220.725, 220.727, 624.5092, 681.104 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech

impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS

AMENDING RULES 12-26.003, 12-26.004, 12-26.008, AND 12-26.009

12-26.003 Application for Refund.

(1)(a) ~~Taxes Paid On or After October 1, 1994, and Before July 1, 1999:~~

~~Except as otherwise provided by Section 213.345, F.S., the application for refund as required by Section 215.26, F.S., shall be filed with the Department within five years after the date the tax was paid, or the right to the refund is barred.~~

~~(b) Taxes Paid On or After July 1, 1999:~~

Except as otherwise provided by Section 213.345, F.S., for the tolling of the refund period, the application for refund required by Section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2)(a) No change.

(b) Applications for refund must be filed with the Department by submitting the completed application to the Department:

1. Online at taxapps.floridarevenue.com/Refunds/; or

2. Mailed to using the address ~~or instructions~~ contained within the application.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows:

(a) COMMUNICATIONS SERVICES TAX. A refund claim for communications services tax must be made directly to the dealer that collected that tax, as provided in Section 202.23, F.S. A refund claim may be made to the Department using Form ~~form~~ DR-26, Application for Refund, only under the following circumstances:

1. through 2. No change.

(b) CORPORATE INCOME TAX. Refunds claimed under Chapter 220 ~~or 221~~, F.S., must be filed with the Department on the following forms:

1. Form F-1120, Florida Corporate Income/Franchise ~~and Emergency Excise~~ Tax Return, Form ~~or form~~ F-1120A, Florida Corporate Short Form Income Tax Return, or Form F-1120X, Amended Florida Corporate Income/Franchise Tax Return (all forms incorporated by reference in Rule 12C-1.051, F.A.C.).

2. through 3. No change.

(c) through (d) No change.

~~(e) INTANGIBLE PERSONAL PROPERTY TAX. All refunds claimed under Chapter 199, F.A.C., must be filed with the Department on form DR-26I, Application for Refund-Intangible Personal Property Tax (incorporated by reference in Rule 12-26.008, F.A.C.).~~

~~(e)(f)~~ No change.

~~(f)(g)~~ SALES AND USE TAX, DISCRETIONARY SALES SURTAX, SURCHARGES, AND FEES. A refund claimed for sales and use taxes, discretionary sales surtaxes, surcharges, and fees imposed or administered under Chapter 212, F.S., must be filed with the Department on Form ~~form~~ DR-26S, Application for Refund-Sales and Use Tax (incorporated by reference in Rule 12-26.008, F.A.C.). ~~An Application for Refund-Sales and Use Tax that is filed under the provisions of Sections 212.08(5)(g), (h), (n), (o), and (q), F.S., must contain the forms and other~~

~~documentation specified in Rule 12A-1.107, F.A.C., to be deemed complete.~~

(4) Applications for refund ~~that as described herein which~~ are not properly completed will not be considered filed for the purpose of tolling the statutory provisions of Section 215.26, F.S., or for the purpose of the payment of interest under the conditions prescribed in Sections 213.235 and 213.255, F.S. The Department ~~will shall~~ notify the applicant of the incomplete application and the necessary actions, corrections, of information needed to complete it within 30 consecutive calendar days of receiving the incomplete application. For the purposes of this rule, a completed application is defined as an application which contains all of the following information:

(a) The taxpayer's current business name, and business mailing address, ~~and physical location of business, if different from the mailing address;~~

(b)1. The taxpayer's federal taxpayer identification number, or social security number, business partner number, and/or Florida tax registration or license number, and/or audit number, if available;

2. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of social security numbers is authorized under state and federal law. Visit the Department's website site at www.floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions;

(c) through (d) No change.

(e) Information and documentation that ~~which~~ will enable the Department to determine

~~eligibility for the refund and verify the amount of the refund claim due requested. This information must include all data which was required to be submitted on the original or original-amended tax return associated with the refund application.~~

(f) through (h) No change.

~~(5)(a) The Department is empowered, pursuant to Section 213.255, F.S., to require that the applicant provide a cash bond or surety bond to protect the state's financial position in cases when the Department pays a refund claim before completing an audit of the claim.~~

~~(b) Section 213.255, F.S., also authorizes the Department to accept the following alternative security arrangements to the cash bond or surety bond discussed in paragraph (a):~~

~~1. An assigned time deposit; or,~~

~~2. An irrevocable letter of credit.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04,_____.

12-26.004 Refund Approval Process.

(1) through (2) No change.

(3)(a) For the purpose of implementing the 90 consecutive calendar day interest provision required pursuant to Section 213.255, F.S., and this rule, an application will be considered complete when all information or corrections requested from the applicant are received by the Department, based on the postmark date, fax date, e-mail submission date, or date of hand-delivery of such requested information.

(b) No change.

(4) No change.

Rulemaking Authority 213.06(1), 213.23 FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History—New 11-14-91, Amended 4-2-00, 10-4-01,_____.

12-26.008 Public Use Forms.

(1)(a) The following public use forms are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) These forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at 850-488-6800 Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) faxing the Distribution Center at (850)922-2208; or, 3) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) calling the Forms Request Line during regular office hours at (800)352-3671; or, 5) downloading selected forms from the Department’s Internet site stated in the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (R. <u>06/03</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>09/04</u>
(3) DR-26I	Application for Refund Intangible Personal Property Tax (N. 06/03)	09/04
(4) DR-26S	Application for Refund-Sales and Use Tax (R. <u>01/03</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>09/04</u>
(4)(5) DR-370026	Mutual Agreement to Audit or Verify Refund Claim (R. <u>07/02</u>)	<u>09/04</u>

(5) <u>DR-26N</u>	<u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-) Instructions – Application for Refund</u>	01/18
(6) <u>DR-26SN</u>	<u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-) Instructions – Application for Refund Sales and Use Tax</u>	01/18
(7) <u>RAO</u>	<u>Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund Based on s. 212.08(5)(r), F.S. (http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	01/18

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 199.183, ~~199.185~~, 199.218(5), 201.11, 202.125, 202.23, 206.41, 206.64, 206.8745, 206.97, 206.9815, 206.9875, 206.9941, 206.9942, 212.02(15)(a), (19), 212.05(1)(a)1.b., 212.06(5)(a)1., (7), 212.07(1), 212.08(2)(j), (5)(~~f~~), (~~g~~), (~~h~~), (~~q~~), (7), 212.09, 212.11(4), (5), 212.12(6)(a), (c), 212.13(1), (2), 212.12(4), 212.17(1), (2), (3), 212.183, 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04,_____.

12-26.009 Refund/Offset Within an Audit.

(1) through (4) No change.

~~(5) Procedures When Auditing Corporate Income Tax and Emergency Excise Tax Only~~

~~Same Audit Period:~~

~~(a) For purposes of this rule, corporate income tax and emergency excise tax are considered one tax category. Therefore, when auditing corporate income tax and emergency excise tax for the same audit period, any underpayment or overpayment found in corporate income tax during a filing period is added to or offset against any underpayment or overpayment found in emergency excise tax during the same filing period. The net result of a filing period is then carried forward and added to or offset against the net result of the following filing period(s) under audit to determine the final audit findings.~~

~~(b) Overpayments shall be applied to underpayments in the following order:~~

- ~~1. To any accrued tax;~~
- ~~2. To any accrued interest; and,~~
- ~~3. To any accrued penalty.~~

~~(c) Example: A taxpayer's corporate income tax and emergency excise tax are included on an audit for the tax periods January 1988 through December 1992. The following information is revealed on the audit:~~

Tax		Tax <Over>			Cumulative
Category	Period	Under Paid	Interest	Penalty	Amount
Corporate	12/88	\$ 1,000.00	\$ 0.00	\$ 0.00	
Emergency Excise	12/88	<3,000.00>	0.00	0.00	\$ <2,000.00>
Corporate	12/89	500.00	0.00	0.00	
Emergency Excise	12/89	1,000.00	0.00	0.00	<500.00>
Net Result					<500.00>

~~The 12/88 overpayment in emergency excise tax is offset against the 12/88 underpayment in corporate income tax. The remaining overpayment is carried forward to be offset against later underpayments within the audit period. The 12/88 net overpayment is offset against the 12/89 underpayments in corporate income tax and emergency excise tax. Since the final result of the audit is an overpayment and the entire amount of the overpayment is outside the statute of limitations for refund, the remaining overpayment is barred from any additional refund or credit.~~

~~(6) through (8) Renumbered (5) through (7) No change.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 95.091, 213.25, 213.34, 215.26
FS. History—New 4-18-95, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.



Application for Refund

Section 1: Taxpayer Information		
Taxpayer Name:		
Business Partner Number:	Federal Employers Identification Number (FEIN):	Social Security Number (SSN) *:
Mailing Street Address:		
Mailing City:	State:	ZIP:
Location Street Address:		
Location City:	State:	ZIP:
Telephone Number (include area code):	Fax Number (include area code):	Email Address (optional):
Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.		
Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Telephone Number:	Fax Number:	Email Address (optional):
Section 3: Collection / Applied Period(s) – Enter the date the tax was paid and the collection/applied period(s).		
Date Paid (MM / DD / YY):	Collection / Applied Dates (MM / DD / YY to MM / DD / YY):	
Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.		
<input type="checkbox"/> Communications Services	<input type="checkbox"/> Estate	<input type="checkbox"/> Insurance Premium
<input type="checkbox"/> Corporate Income	<input type="checkbox"/> Fuel	<input type="checkbox"/> Nonrecurring Intangible
<input type="checkbox"/> Documentary Stamp	<input type="checkbox"/> Governmental Leasehold	<input type="checkbox"/> Pollutant
<input type="checkbox"/> Other (Please Specify): 		
Section 5: Refund Amount – Enter the refund amount. Provide a brief explanation for the refund claim.		
Refund Amount:	Brief Explanation for Refund:	

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
P O Box 6490
Tallahassee FL 32314-6490
or Fax 850-410-2526

Contact Us

For more information about the documentation needed to process your refund, or to check on the application status, call us at 850-617-8585.

Information, forms, and tutorials are available on the Department's website at **floridarevenue.com**

To find a taxpayer service center near you, visit **floridarevenue.com/taxes/servicecenters**

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at **floridarevenue.com/dor/subscribe**.



Instructions - Application for Refund

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26N (*Instructions – Application for Refund*) provides the information and documentation required for some common refund claims.

Use **Form DR-26** when requesting a refund for:

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax
- Estates
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax
Nonrecurring
Governmental Leasehold
- Pollutant Tax

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - *Notice of Proposed Assessment* (DR-831);
 - Self-Audit Worksheet and Report, including supporting documentation;
 - Voluntary Disclosure, including supporting documentation;
 - Stipulation Time Payment Agreement;
 - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Communications Services Tax

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

Providers of communications services tax must use this application to obtain a refund of communications services tax only when tax has been:

- Accrued and paid to the Department in error;
- Paid to a service provider for services that were resold;
- Collected and paid to the Department on tax-exempt sales;
- Reported and paid to the Department in error; or
- Written off for federal income tax purposes as a bad debt.

To report a credit against tax due, communications services providers must use Schedule III or IV of the *Florida Communications Services Tax Return* (Form DR-700016) to report:

- Corrections or adjustments to previous reporting periods (e.g., correct revenue reported in the wrong jurisdiction or to adjust amounts reported incorrectly on previous returns);
- Adjustments in taxable sales due to credits issued; or,
- Tax was paid to a service provider for services that were resold.

To receive a refund, communications services providers must include the following with their application:

- A copy of the documentation evidencing payment of the tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the journal entries which correct the accrual and payment of self-accrued communications services tax to the Department.
- If applicable, a copy of the documentation evidencing the sale of communications services for which the tax was paid to a vendor at the time of purchase (e.g., a copy of the purchase invoice or bill of sale evidencing payment of the Florida communications services tax and a copy of the customer's sales invoices or bills of sale for the resale of those services).
- If applicable, a copy of the documentation evidencing that tax was paid to the Department on a tax-exempt sale and that the tax was refunded to the tax-exempt customer (e.g., a copy of the customer's exemption certificate; a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or, a copy of the credit memo issued to the customer).
- If applicable, a copy of the documentation evidencing the error in reporting amounts on the *Florida Communications Services Tax Return* (Form DR-700016) and the correct reporting amounts.
- If applicable, an explanation of any entries on Schedule III or IV of *Florida Communications Services Tax Return* (Form DR-700016) filed subsequent to the refund period.

Communications services providers may choose to report bad debt credits on Schedule I or IV of the *Florida Communications Services Tax Return* (Form DR-700016). To obtain a refund of communications services tax on bad debts, providers must include the following with their application:

- A schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida communications services tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.
- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- If applicable, the amount of the bad debt attributed to the state and to each identified local jurisdiction and information on the proportionate allocation method used to attribute the amount of the bad debt to the state and to the affected local jurisdictions.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the sale and the Florida tax billed to the purchaser (e.g., invoices or bills of sale).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.

Documentary Stamp Tax - Nonrecurring Intangible Tax

You must file a separate refund application for each tax.

Use this application if you overpaid the documentary stamp tax or the nonrecurring intangible personal property tax due. Examples of overpayment are:

- Documents recorded more than once, and the tax was overpaid
- Duplicate payments of the tax due were issued for the same document
- Tax was remitted to the county that recorded the document and to the Department
- Tax was overpaid to the county or to the Department
- Tax was paid on a tax-exempt document
- A court order determined the document was invalid

Include the following with your application:

- A copy of the documentation evidencing a duplicate payment of tax, an overpayment of tax, or a payment of tax when no tax was due (e.g., a

copy of the front and back of your cancelled checks or a copy of the bank statement(s) indicating the duplicate payments).

- A copy of the document for which tax was overpaid or was paid in error.
- A copy of documentation to establish an exemption from tax.

Use this application if you refunded documentary stamp tax or nonrecurring intangible personal property tax to a customer who paid tax that was not due. You must refund the tax to your customer prior to claiming a refund of the tax.

Include the following with your application:

- A copy of the tax return or recorded document on which the tax was paid.
- A copy of the documentation required to establish that tax was overpaid or paid in error.
- A copy of the evidence that tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Aviation Fuel Tax

Use this application to claim a refund of tax paid on aviation fuel used in the following manner:

Aviation fuel sold for use in an aircraft operated by the federal government

- A copy of federal Form 1094 (exemption certificate from the federal government); *or*,
- A copy of the contract with the federal government, a schedule of sales made to the federal government, and copies of sales invoices to the federal government.

Fuel Tax

Use this application to claim a refund of tax paid on fuel used in the following manner:

Fuel delivered to tribal land for purchase and use by tribal members

- A copy of the evidence of fuel taxes paid on fuel sold to and delivered to tribal lands (copies of sales invoices listing the type and amount of fuel purchased, the purchase date, the delivery address of the fuel sold, the amount paid, and the taxes paid).
- List of qualified tribal members (non-government use).
- Fueling reports for tribal members' vehicles (non-government use).

- Assignment of rights from each tribal member (non-government use).

Gasoline or diesel fuel sold to foreign diplomats by retail stations

- A copy of the United States Department of State Quarterly Foreign Diplomat Report.
- A copy of the evidence of fuel taxes paid by foreign diplomats (copies of sales invoices or third party credit card statements listing the type and amount of fuel purchased, the purchase date, the retail station where purchased, the purchaser of the fuel, the amount paid, and the taxes paid).
- A copy of the documentation evidencing that the state and local option fuel taxes have been refunded to, or credited to the account of, the foreign diplomat who paid the tax.

Undyed diesel fuel mixed with dyed diesel fuel

- The refund authorization number obtained from the Department when reporting the mixing incident.
- A copy of the documentation evidencing that the state and local option fuel tax was reimbursed to the end user.

(See Rule 12B-5.140, F.A.C.)

Undyed diesel fuel purchased in quantities of 2,500 gallons or more per calendar year and used in noncommercial vessels (pleasure boats)

You must file this application with the Department before April 1. Only one refund claim per calendar year is allowed.

- A copy of invoices showing the amount of fuel taxes paid.
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.

Undyed diesel fuel used in vessels engaged in interstate or foreign commerce or in commercial fishing vessels

- If applicable, a copy of the purchaser's Sales and Use Tax Direct Pay Permit.
- An Exemption Certificate stating that fuel purchased qualifies for the partial exemption provided in s. 212.08(4)(a)2. and (8), F.S., and the percentage of the sales price of the fuel that is subject to sales tax and discretionary sales surtax. A suggested format of a certificate is provided in subsection 12A-1.0641(7), Florida Administrative Code (F.A.C.).
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.
- A copy of invoices showing the amount of fuel taxes paid.

The Department will reduce the amount of the fuel tax refund due by the amount of sales tax and discretionary sales surtax due on the fuel.

Pollutant Tax

Do not use this application to request a refund for one or more of the following exemptions:

- You exported tax paid petroleum products or other products defined as pollutants from Florida.
- You bunkered tax paid petroleum products into marine vessels engaged in interstate or foreign commerce.
- You consumed, blended, or mixed a tax paid solvent to produce a product which is not a pollutant.

These refund claims may be filed quarterly using an *Application for Pollutants Tax Refund, Form DR-309660*. You can also use these exemptions to offset tax due on the *Pollutants Tax Return, Form DR-904*.

All other overpayments of pollutant taxes may be requested using this application. Include the following with your application:

Payment Made in Error

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s) of the original pollutant tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

Reporting Error (an original or supplemental Pollutant Tax Return, Form DR-904, reported an overpayment of tax)

- A copy of the original pollutant tax return.
- A copy of the amended pollutant tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- A copy of the documentation supporting the amended amounts reported on the amended pollutant tax return.

Corporate Income Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida corporate income/franchise tax return has not been filed for the taxable year, you must file your Florida corporate income/franchise tax return and request a refund of the overpayment on that return.

You may file an amended Florida corporate income/franchise tax return to request a refund of an overpayment on a return previously filed with the Department, or take a credit on a subsequently filed return. If you make the election to apply an overpayment to a subsequent year, the election may not be changed.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error;
- You received a credit memorandum issued by the Department for penalty or interest overpaid with a corporate income/franchise tax return; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following:

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final corporate income tax return, a copy of the final return filed with the Department.

Insurance Premium Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida insurance premium tax return has not been filed for the taxable year, you must file your insurance premium tax return and request a refund of the overpayment on that return.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following with your application:

- A copy of the documentation evidencing the payment in error or a duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final Florida insurance premium tax return, a copy of the final return filed with the Department.

Contact Us

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

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Application for Refund - Sales and Use Tax

Section 1: Taxpayer Information		
Taxpayer Name:		Sales Tax Certificate Number:
Business Partner Number:	Federal Employers Identification Number (FEIN):	Social Security Number (SSN) *:
Mailing Street Address:		
Mailing City:	State:	ZIP:
Location Street Address:		
Location City:	State:	ZIP:
Telephone Number (include area code):	Fax Number (include area code):	Email Address (optional):
Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.		
Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Telephone Number:	Fax Number:	Email Address (optional):
Section 3: Collection / Applied Period(s) - Enter the date the tax was paid and the collection/applied period(s).		
Date Paid (MM / DD / YY):	Collection / Applied Dates (MM / DD / YY to MM / DD / YY):	
Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.		
<input type="checkbox"/> Amusement Machine Certificate Fee <input type="checkbox"/> Discretionary Sales Surtax <input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> Solid Waste Fees <input type="checkbox"/> Battery Fees <input type="checkbox"/> New Tire Fees <input type="checkbox"/> Rental Car Surcharge <input type="checkbox"/> Gross Receipts Tax on Dry Cleaning	<input type="checkbox"/> Transient Rental Tax Paid to the Department <input type="checkbox"/> Other (Please Specify): <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
Check the box next to the reason for your refund claim.		
<input type="checkbox"/> Amended Replacement Return <input type="checkbox"/> Audit Overpayment <input type="checkbox"/> Bad Debt <input type="checkbox"/> Community Contribution Tax Credit <input type="checkbox"/> Credit Memos <input type="checkbox"/> Duplicate Payment	<input type="checkbox"/> Renewable Energy Equipment <input type="checkbox"/> Estimated Tax <input type="checkbox"/> Exempt Sales <input type="checkbox"/> FL Neighborhood Revitalization <input type="checkbox"/> FL Rural Areas of Opportunity	<input type="checkbox"/> New/Expanding Business Equipment <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft <input type="checkbox"/> Motor Vehicle Repurchase/Replacement <input type="checkbox"/> Real Property Lease <input type="checkbox"/> Repossessed Merchandise <input type="checkbox"/> Transient Rental <input type="checkbox"/> Other (Please specify): <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.		
Refund Amount:	Brief Explanation for Refund:	

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
P O Box 6490
Tallahassee FL 32314-6490

OR

Fax 850-410-2526

Contact Us

For more information about the documentation needed to process your refund, or to check on the application status, call us at **850-617-8585**.

Information, forms, and tutorials are available on the Department's website: **floridarevenue.com**

For written replies to tax questions, write to:
Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit:
floridarevenue.com/taxes/servicecenters

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floridarevenue.com/dor/subscribe.



Instructions - Application for Refund Sales and Use Tax

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26SN (*Instructions – Application for Refund Sales and Use Tax*) provides the information and documentation required for some common refund claims.

Use **Form DR-26S** when requesting a refund for:

- Sales and Use Tax
- County Discretionary Sales Surtax
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
 - * Battery Fees
 - * Rental Car Surcharge
 - * New Tire Fees
 - * Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless E911 Fee
- Exemptions by Refund:
 - * Community Contribution Tax Credit
 - * Equipment, Machinery, and Other Materials for Renewable Energy Technologies
 - * Florida Neighborhood Revitalization Program
 - * Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
 - * New/Expanding Business Equipment
 - * Florida Rural Areas of Opportunity

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
 - A copy of the documentation required to exempt the sale (copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).
 - A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
 - A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).
 - A copy of the accounting records substantiating that any tax refunded or credited to the customer

did not reduce the amount of tax reported and paid to the Department on subsequent returns.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - *Notice of Proposed Assessment* (DR-831).
 - Self-Audit Worksheet and Report, including supporting documentation.
 - Voluntary Disclosure, including supporting documentation.
 - Stipulation Time Payment Agreement.
 - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Bad Debt

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

A dealer who reported and paid sales tax on the sale of items or services may take a credit or obtain a refund for any tax paid on the unpaid balance due on worthless accounts within 12 months following the month in which the bad debt is charged off for federal income tax purposes. The dealer must substantiate:

- the original amount of tax paid;
- the amount of the bad debt and the applicable tax amount of the bad debt; *and*
- that the tax refund is applied for within the time established by section 212.17(3), Florida Statutes (F.S.).

See Rule 12A-1.012, Florida Administrative Code (F.A.C.)

Include the following with your application:

- Schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.

- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the original sale and the Florida tax billed to the purchaser (e.g., invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.
- A copy of the applicable sales and use tax returns.

Private-Label Credit Card Program Bad Debts

For purchases made through a private-label credit card program, the dealer may take a credit or obtain a refund for the tax remitted by the dealer on the unpaid balance due on consumer accounts or receivables found to be worthless. The credit or refund must be claimed within 12 months after the month in which the bad debt is charged off by the lender for federal income tax purposes. The dealer must use:

- An apportionment method; or
- A percentage derived from a sampling of the dealer's or lender's records according to a methodology agreed upon by the Department and the dealer.

See section 212.17, Florida Statutes (F.S.)

Community Contribution Tax Credit

- A copy of the donation approval letter issued by the Florida Department of Economic Opportunity

A community contribution tax credit against sales and use tax must be claimed as a refund of sales and use tax reported and paid on tax returns filed with the Department within the 12 months preceding the date of the application for refund. Only one application may be filed in any 12-month period.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Equipment, Machinery, and Other Materials for Renewable Energy Technologies

- A copy of the written certification issued by the Department of Agriculture and Consumer Services.

You must file this application with the Department within 6 months from the date of the written certification issued by the Department of Agriculture and Consumer Services.

Estimated Tax

Individual Account

- A copy of the sales and use tax returns (DR-15s) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Consolidated Accounts

- A copy of sales and use tax returns (DR-15s and DR-7s for all locations) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Exempt Sales

If you collected and paid tax to the Department on tax-exempt sales:

- A copy of the sales and use tax return on which the tax was paid on the exempt sale.
- A summary listing each invoice claimed, with the amount of sales tax paid and the amount to be refunded.
- A copy of the accounting records substantiating the amount of tax reported and paid on the sales and use tax return.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, or Direct Pay Authority issued by the Department, or an exemption certificate based on the use of the property provided by the purchaser).
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's exemption certificate; copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

If you paid tax to a dealer on a tax-exempt sale:

- Evidence the sales tax was paid to the dealer.
- A copy of an assignment of rights issued by the selling dealer.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or an Exemption Certificate or Affidavit).

Florida Neighborhood Revitalization Program

- Form DR-26RP, *Florida Neighborhood Revitalization Program Application for Sales and Use Tax*, dated and signed by the applicant; and
- The information and documentation required on Form DR-26RP.

See Rule 12A-1.107, F.A.C.

You must file this application, Form DR-26RP (Florida Neighborhood Revitalization Program Application for Sales and Use Tax), and the required information and documentation with the Department within 6 months after the date the qualified single-family home, housing project, or mixed-use project is deemed to be substantially complete by the local building inspector.

Florida Rural Areas of Opportunity

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Economic Opportunity.
- A copy of the approval letter issued by the Florida Department of Economic Opportunity.

See Section 212.08(5)(r), F.S.

You must file this application, Form RAO (Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund) approved and signed by the Florida Department of Economic Opportunity, and the Florida Department of Economic Opportunity approval letter with the Department within 6 months after the date the qualified new construction is deemed to be substantially complete by the local building inspector, or by November 1 of the year the new construction is first subject to assessment for ad valorem tax purposes.

Machinery and Equipment Used in New or Expanding Businesses

- A copy of the New and Expanding Business Determination Letter issued by the Department.
- If applicable, a copy of the Temporary Tax Exemption Permit issued by the Department.

Mobile Homes

Purchase of a Mobile Home as Real Property

The sale or transfer of a mobile home which bears an "MH" decal issued by the Department of Highway Safety and Motor Vehicles is subject to tax. The sale or transfer of a mobile home and land sold together is not subject to sales tax, provided that the seller owned both the mobile home and the land and that the mobile home bore an

“RP” decal at the time of sale. “RP” decals are issued by your county tax collector.

To receive a refund of Florida sales tax paid on a mobile home sold with land, the purchaser must timely file an application for refund and provide the following documentation to the Department to substantiate the refund claim:

- A copy of the evidence that the seller owned both the land and the mobile home (copy of title of the mobile home and the deed to the land on which the mobile home is permanently affixed).
- A copy of the evidence that the county property appraiser assessed the property and the mobile home as real property prior to or at the time of sale (copy of the certificate issued by the property appraiser stating that the mobile home is included in the assessment of the property on which the mobile home is permanently affixed) or evidence that an “RP” decal was issued for the mobile home prior to or at the time of sale.
- A copy of the evidence of the sale or purchase price of the mobile home and land and the sales tax on the mobile home (copy of the purchase contract and closing statement and the cancelled check for payment required by the purchase contract.)
- If applicable, a copy of the evidence of the Florida sales tax paid on the sales price of the mobile home to the county tax collector or private tag agent (copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- An assignment of rights when the sales tax was paid to a dealer or to a private tag agency.

Appurtenances to Mobile Homes by Persons Not in the Business of Selling Mobile Homes

Appurtenances that are sold in conjunction with a mobile home bearing an “MH” decal, such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor/condenser units located outside the mobile home, are not subject to tax when:

- Each appurtenance is separately described and priced on an invoice, bill of sale, or other tangible evidence of sale; and
- The sale is made by any person who is not in the business of selling mobile homes.

When the charge for an appurtenance is not separately described or priced from the charge for the mobile home, the total consideration paid for the mobile home and the appurtenance is subject to tax. The internal plumbing, heating, air conditioning, electrical systems, and attached items, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are subject to tax when sold with the mobile home, even when separately itemized on an invoice, bill of sale, or

other tangible evidence of sale. When Florida sales tax is paid on furnishings or attachments to a mobile home purchased from a person not in the business of selling mobile homes, the purchaser may file this application for refund with the Department.

Include the following with your application:

- A copy of the evidence of the sale or purchase price of the mobile home and the sale or purchase price of each appurtenance separately described (copy of the bill of sale, invoice, or other tangible evidence of sale; copy of the cancelled check for purchase of the mobile home and appurtenances).
- A copy of the evidence of the Florida sales tax paid on the sale price of the mobile home and the appurtenances to the county tax collector or private tag agency (a copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- An assignment of rights when the sales tax was paid to a private tag agency.

Motor Vehicles

Any business or individual who has paid Florida sales or use tax to a county tax collector that was not due may apply for a refund with the Department. If sales tax was paid to a dealer or to a private tag agency, the refund must be requested from the dealer or private tag agency; however, when the dealer or private tag agency issues an assignment of rights, the business or individual may request a refund directly from the Department.

Vehicles Exported from Florida

Florida sales tax does not apply to the sale of a motor vehicle that is irrevocably committed to the exportation process at the time of sale. No refund will be issued for Florida sales tax paid on a motor vehicle delivered to the purchaser or his or her representative in Florida, even though the vehicle is later exported from Florida.

The purchaser must establish that the selling dealer was required by the terms of the sales contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final movement of the property to a destination located outside Florida, and that the purchaser did not take possession of the motor vehicle in Florida.

Include the following with your application:

- A copy of the sales contract.
- A copy of common carriers’ receipts, bills of lading, or similar documentation that evidences the delivery destination.
- If applicable, a copy of an export declaration, receipts from a licensed customs broker, or other proof of export signed by a customs officer.

Vehicles Purchased by Residents of Another State

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax due is the amount of sales tax that would be imposed by

the purchaser's home state if the vehicle were purchased in that state, not to exceed the Florida state sales tax rate. A list of each state's rate is published in an annual Taxpayer Information Publication and posted to the Department's website.

To qualify for the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123), declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of sale. The completed form must be provided to the selling dealer at the time of sale, or to the county tax collector or licensed private tag agency when the nonresident purchaser applies for a temporary license plate.

When a nonresident purchaser pays Florida state sales tax in an amount that exceeds the state tax due on motor vehicles in the nonresident purchaser's state of residence, the nonresident purchaser may receive a refund. When applying to the Department, include the following with your application:

- A copy of the evidence of the sale or purchase price of the motor vehicle and the amount of Florida sales tax paid (a copy of the bill of sale and the cancelled check for purchase of the vehicle).
- A copy of the evidence of the payment of Florida sales tax when obtaining a temporary Florida license tag (a copy of the Florida Vehicle Registration and the cancelled check paying the license fees).
- A copy of the evidence of the registration of the vehicle issued by the purchaser's home state (a copy of the home state's vehicle registration).
- A copy of the completed *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123) provided to the selling dealer, county tax collector, or private tag agency at the time of purchase or when registering the vehicle.
- An assignment of rights when the sales tax was paid to a Florida dealer or to a private tag agency.

Vehicles Used in Another State for Six Months or Longer

No Florida sales tax or local discretionary sales surtax is due on a motor vehicle registered or licensed in Florida when documentation is provided that:

- The current owner of the vehicle has owned and used the vehicle for six months or longer in another state, territory of the United States, or District of Columbia; and
- The vehicle was used under conditions that would lawfully give rise to the taxing jurisdiction of the other state, territory, or District of Columbia.

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of registration in Florida when no Florida use tax was due, use this application to apply for a refund.

Include the following with your application:

- A copy of the evidence of registration of the vehicle issued in another state and a copy of the evidence of payment of a like tax that was lawfully imposed and paid in another state (a copy of another state's vehicle registration and payment of tax, and a copy of the cancelled check(s) paying the tax and registration fees).
- A copy of the evidence of the Florida use tax paid when registering the vehicle in Florida (a copy of the Florida Vehicle Registration and the cancelled check paying the tax and registration and license fees).
- The completed assignment of rights when the tax was paid to a private tag agency.

Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)

When a manufacturer repurchases the motor vehicle under the motor vehicle sales warranty requirements of section 681.104, F.S., the manufacturer may seek a refund of the amount of Florida sales tax and surtax refunded by the manufacturer to the consumer, lien holder, or lessor.

Include the following with your application:

- A copy of the sales invoice issued by the seller which affirmatively demonstrates payment of Florida tax on the purchase of the motor vehicle.
- A copy of the written agreement repurchasing the motor vehicle.
- A copy of documentation which evidences that the manufacturer refunded the Florida tax to the consumer, lien holder, or lessor.

Real Property Leases

- A copy of the lease, sublease, and addendum.
- A copy of the accounting records substantiating the Florida tax reported and paid on the sales and use tax return.
- A copy of the evidence that sales tax was collected and subsequently refunded to customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment, or a copy of a credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Repossessed Merchandise

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon repossession of the property, take a credit on a subsequent return or obtain a refund of that

portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other nontaxable charges, as reflected in the sales contract. See Rule 12A-1.012, F.A.C.

You must file this application with the Department within 12 months following the month in which the merchandise was repossessed.

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property that was subsequently repossessed.
- A copy of the purchaser's payment history for the property.
- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a

certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles; evidence establishing possession and ownership of repossessed property that is not titled property).

- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

Transient Rentals

A dealer who reported and paid local option transient rental taxes to the Department that are administered by the local taxing authority may take a credit or obtain a refund of the local tax paid to the Department in error. Include the following with your application:

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the local government tax return(s) for the same reporting period.
- A copy of the accounting records substantiating the amount of local option transient rental tax paid to the Department in error.

Contact Us

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters

Information, forms, and tutorials are available on the Department's website floridarevenue.com

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**RURAL AREAS OF OPPORTUNITY
APPLICATION FOR CERTIFICATION
EXEMPT GOODS AND SERVICES SALES TAX REFUND**
Based on s. 212.08 (5) (r), F.S.

Date of Application		Application Number (Provided by DEO)	
Taxpayer Name			
F.E.I.N. or S.S.N.			
Mailing Address			
Property Address			
Assessment Roll Parcel Number			
Rural Area of Opportunity		Northwest RAO	
		South Central RAO	
		North Central RAO	
Expiration Date of Rural Area of Opportunity			
Description of New Construction			
Beginning Date of New Construction (must be after July 1, 2017)			
Description of Tangible Personal Property rented			
Description of Commercial Pest Control Services			
Building Permit Number (attach a copy of permit)			
Building Inspector Name			
Phone		E-mail	
Date of certificate stating that the improvement to the real property was new construction and that improvements are substantially completed (attach a copy of certificate)			
Date when new construction is first subject to assessment			

EXEMPT GOODS AND SERVICES

- **Attach a copy of each invoice listing the amount of sales tax paid for all eligible building materials, rentals of tangible personal property, and pest control services used to complete the new construction project. Please provide additional descriptions of materials included on the attached invoices in cases where the information provided on the invoice is unclear or the material is not commonly known to persons unfamiliar with the construction industry.**

- **Attach a sworn statement from the licensed contractor(s) or applicant stating that all materials submitted were used on a new construction project and that Florida sales tax has been paid.**

Please complete this page if you are including invoices to document the goods and/or services eligible for refund. A separate sheet may be used if necessary to account for all exempt goods or services.

List of Exempt Goods or Services	<ul style="list-style-type: none"> • Sales Price • Rental Payment • Cost of Services 	Florida Sales Tax Paid
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$
	Factor	X .975
Amount Eligible for a sales tax refund		\$

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
--	---

Please complete this page if you are using the property valuation method to determine the eligible refund amount. If using this method, attach the final ad valorem tax assessment notice for the year the new construction is first subject to ad valorem tax and the immediate prior year final ad valorem tax assessment.

1. Assessed value after new construction:	\$	Assessment Date:	
2. Assessed value before new construction:	\$	Assessment Date:	
3. Line 1 minus Line 2 =	\$		
4. Line 3. x .40 =	\$		
5. Line 4. x 6% (state sales tax rate) =	\$		
6. If applicable, add County Surtax * =	\$		
7. Total of Line 5 and Line 6 =	\$		
8. Line 7 x .975 =	\$	Amount eligible for a sales tax refund	

* Pahokee, Immokalee, and South Bay = **\$0.00**
 Calhoun County, City of Freeport, Desoto County, Gadsden County, Jackson County, Liberty County,
 and Madison County = **\$75.00**
 All other = **\$50.00**

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
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TAXPAYER SIGNATURE

Under penalty of perjury, I declare that I have read the forgoing application for certification and the facts stated in it are true to the best of my knowledge and belief.

SIGNATURE OF TAXPAYER	DATE
NAME OF TAXPAYER	PHONE NUMBER

FOR DEPARTMENT OF ECONOMIC OPPORTUNITY USE ONLY			
Application Number		Rural Area of Opportunity	
The applicant is hereby eligible to apply for a sales tax refund in the amount of			
DEO PROGRAM MANAGER SIGNATURE		DATE	
PHONE NUMBER		E-MAIL	

When completed, Form RAO is to be sent to:

**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
107 EAST MADISON STREET; MS 80
TALLAHASSEE, FLORIDA 32399**

850-717-8960

To be eligible for a sales tax refund from the Department of Revenue, the taxpayer is required to send a copy of DEO's certification approval letter and approved Application for Certification (Form RAO); and an Application for Refund (Form DR-26S) to:

**Florida Department of Revenue
Refunds Sub-Process
Post Office Box 6490
Tallahassee, Florida 32314-6490**

Form DR-26S must reach the Florida Department of Revenue within six (6) months after the date of certification that the new construction is substantially completed; or by November 1st after the new construction is first subject to assessment.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Upon receipt, the Department will review your application and supporting documents and information. You will be notified if additional information and documentation is needed.



Agreement to Audit Refund Claim

DR-370026
R. XX/XX
Rule 12-26.008
Florida Administrative Code

The Florida Department of Revenue and _____
Taxpayer Name Business Partner# or FEIN

Street Address City State ZIP

Telephone Number Fax Number

both agree that:

- An audit or confirmation is needed to support the refund claim.
- The field audit or confirmation of the refund claim will take place at:

Street Address City State ZIP

- Interest will not begin until the audit or confirmation of the refund claim is final as provided in section 213.255(4), Florida Statutes.
- Florida law requires that refund claims be supported with sufficient information and documentation to determine eligibility and the amount of the refund claim due. The information and documentation must be available at your business location within 30 days from the date requested by the local Department auditor.
- If the supporting documentation is not made available to the local Department auditor within 30 days from the date requested, or an extension of that date, the refund request will be denied.
- This agreement is not binding until signed by the Taxpayer (or authorized representative) and the Department.
- You do not waive any rights to any informal protest or appeal procedure provided in Rule Chapter 12-6, F.A.C., or to any formal proceedings provided in Sections 120.569 and 120.57, F.S., by signing this Agreement.

Taxpayer or Authorized Representative Signature* Date Signed

Title or Designation

* If signing as an authorized representative of the taxpayer,
you must attach a properly executed Power of Attorney (Form DR-835).

Florida Department of Revenue (Authorized Agent) By:

Print Name Title

Signature Date Signed

Service Center Telephone Number

Refund Control Number Audit Number

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

AMENDING RULES 12A-1.012, 12A-1.0144, and 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments incorporate revisions to sales tax and use tax rules and forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12A-1.012, F.A.C., is to: (1) remove the recitation of statutory provisions regarding the taxability of sales made on any kind of deferred payment plan; (2) clarify that the repossession and redemption of tangible personal property is not subject to tax; (3) consolidate provisions for obtaining a credit or refund of tax paid on repossessed items, including motor vehicles; (4) clarify when a tax credit or refund may be obtained by a dealer who sold property that is subsequently repossessed when the dealer holds a security interest in the property by contract; (5) provide how to obtain a refund or credit of tax paid on repossessed tangible personal property and the information and documentation required to establish the right to a refund or credit; and (6) remove unnecessary provisions for dealers that obtain payment from a common carrier for damages of items sold by the dealer.

The purpose of the proposed repeal of Rule 12A-1.0144, F.A.C., is to bring the rule into compliance with the expiration of Section 212.08(7)(hhh), F.S., effective July 1, 2016, which provided for a refund of sales tax paid for purchases of certain types of equipment, machinery,

and other materials for renewable energy technologies.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to (1) correct the title provided for Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State for Licensing Outside Florida; (2) consolidate two forms, Forms DR-95A and DR-95B, currently used to determine the amount of sales tax refund due on repossessed tangible personal property and repossessed motor vehicles, into a single form; (3) incorporate statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application (Form DR-1), as provided in Section 29 of Chapter 2017-36, L.O.F. and (4) incorporate statutory elimination of the \$30.00 registration fee required of owners or operators of drycleaning and dry drop-off facilities that submit a Florida Business Tax Application (Form DR-1), as provided in Section 42 of Chapter 2017-36, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4943-4944), to advise the public of the proposed changes to Rules 12A-1.007, 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written

comments were received by the Department for Rules 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C. The Department received public comments requesting significant changes to Rule 12A-1.007, F.A.C. To allow for adequate review and revision, the Department has removed Rule 12A-1.007, F.A.C., from the rule package at this time.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.012 Repossessed Merchandise and Bad Debts

12A-1.0144 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials
for Renewable Energy Technologies

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.012, F.A.C., is to: (1) remove the recitation of statutory provisions regarding the taxability of sales made on any kind of deferred payment plan; (2) clarify that the repossession and redemption of tangible personal property is not subject to tax; (3) consolidate provisions for obtaining a credit or refund of tax paid on repossessed items, including motor vehicles; (4) clarify when a tax credit or refund may be obtained by a dealer who sold property that is subsequently repossessed when the dealer holds a security interest in the property by contract; (5) provide how to obtain a refund or credit of tax paid on repossessed tangible personal property and the information and documentation required to establish the right to a refund or credit; and (6) remove unnecessary provisions for dealers that obtain payment from a common carrier for damages of items sold by the dealer.

The purpose of the proposed repeal of Rule 12A-1.0144, F.A.C., is to bring the rule into compliance with the expiration of Section 212.08(7)(hhh), F.S., effective July 1, 2016, which provided for a refund of sales tax paid for purchases of certain types of equipment, machinery, and other materials for renewable energy technologies.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to (1) consolidate two forms, Forms DR-95A and DR-95B, currently used to determine the amount of sales tax refund due on repossessed tangible personal property and repossessed motor vehicles, into a single form; (3) incorporate statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application (Form DR-1), as provided in Section 29 of Chapter 2017-36, L.O.F. and (4) incorporate statutory elimination of the \$30.00 registration fee required of owners or operators of drycleaning and dry drop-off facilities that submit a Florida Business Tax Application (Form DR-1), as provided in Section 42 of Chapter 2017-36, L.O.F.

SUMMARY: The proposed amendments incorporate revisions to sales tax and use tax rules and forms.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information

regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (5), (6), (9), (12), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.255, 213.29, 212.35, 213.37, 213.755, 215.26, 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7), FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 11:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech

impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.012 and 12A-1.097
REPEALING RULE 12A-1.0144

12A-1.012 Repossessed Merchandise and Bad Debts.

~~(1) The full amount of tax on credit sales, installment sales, or sales made on any kind of deferred payment plan, shall be due at the moment of the transaction in the same manner as a cash sale.~~

~~(1)(2)~~ Repossessions:

(a) The repossession of tangible personal property by the seller or the lienholder is not subject to tax.

(b) The redemption of repossessed tangible personal property by the debtor prior to the sale of the repossessed property is not subject to tax.

(c) The subsequent sale of repossessed tangible personal property is subject to tax.

(d)(a) A dealer who collected and remitted has paid sales tax to the Department in full on the selling price of tangible personal property sold under a retail installment, title loan, retain title, conditional sale, or similar contract in which the dealer retains a security interest in the property may, upon repossession of the property (with or without judicial process), take credit on a subsequent tax return for, or obtain a refund of, that portion of the tax that is applicable to the unpaid balance of the contract. The credit or refund is shall be based on the ratio that the total tax

bears to the unpaid balance of the sales price, excluding finance or other nontaxable ~~non-taxable~~ charges, as reflected in the sales contract. A Refund or credit or refund must be claimed within 12 months following the month in which the property was repossessed.

~~(e)(b) Tangible personal property (excluding motor vehicles):~~ When a dealer claims a tax credit or a refund of tax paid on tangible personal property sold and repossessed, the dealer by him, he must complete a in detail Form DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Repossessed (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.), and certify thereon that he was the seller of the tangible personal property described therein; that Florida sales and use tax was remitted to the Florida Department of Revenue; and that such property was repossessed by him. In those instances where the tangible personal property was financed by a third party, the dealer must show that he repurchased the contract before applying for a tax credit under this paragraph.

~~(e) Motor Vehicles:~~

~~(f)1. The~~ When a dealer may claim ~~claims~~ a tax credit or refund on tangible personal property, including any aircraft, boat, mobile home, a motor vehicle, or any other titled property sold by the dealer for which the dealer holds a security interest in the property under the terms of a retail installment, title loan, retain title, conditional sale, or similar contract when:

1. The dealer sold the property and remitted ~~him, he shall complete in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (incorporated by reference in Rule 12A-1.097, F.A.C.), and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue;~~

2. The dealer financed the property, or the property was financed by a financing

institution with recourse;

3. The property was that he subsequently repossessed upon default of the terms of the contract by the purchaser of the property vehicle; and

4. The dealer acquired and that he reacquired ownership of the repossessed property (e.g., certificate of title or other evidence establishing possession and ownership of the repossessed property) thereof and acquired certificate of title thereto after default by the purchaser.

~~Documents, such as copies of reacquired titles, shall be maintained by the dealer to support his claim for the tax credit.~~

~~(g)2. When claiming a tax credit or refund In those instances where the motor vehicle was financed by a third party, the dealer must shall complete a in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Motor Vehicles, (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.). When claiming a tax credit, the completed Form DR-95B must be retained with the dealer's applicable sales and use tax return. When claiming a tax refund, a Sales and Use Tax Application for Refund (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), the completed Form DR-95B, and the information and documentation required to be included with Form DR-26S must be filed with the Department. and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue; that he repurchased the contract; and that he received a repossession title on each vehicle from the lender. (Repossession title, as used herein, means a title acquired by the lien holder lender from the Division of Motor Vehicles, Department of Highway Safety and Motor Vehicles, and assigned by the lender to the dealer.) Documents, such as copies of repossession titles and checks to repurchase contracts, shall be maintained by the dealer to support the claim for tax credit.~~

~~(d) The information required on Forms DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed, and Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles, shall include the following:~~

- ~~1. Customer's name;~~
- ~~2. Description of tangible personal property or motor vehicle identification;~~
- ~~3. Date tax remitted to Department by seller;~~
- ~~4. Amount of tax paid;~~
- ~~5. Sales price, less trade-in, less cash discount;~~
- ~~6. Sales price, less trade-in, less cash down;~~
- ~~7. Term of contract;~~
- ~~8. Amount of each monthly payment, excluding finance charges (item 6 divided by item 7);~~
- ~~9. Amount of sales tax included in each monthly payment (multiply amount in item 8 by the tax rate);~~
- ~~10. Number of unpaid installments at time of repossession by seller;~~
- ~~11. Tax credit due (multiply item 9 by item 10, less the collection allowance taken at the time the tax was originally paid to the state);~~
- ~~12. Date of repossession.~~

(h)(e) Dealers must retain documentation required to establish the right to a credit or refund, including the retail installment, title loan, retain title, conditional sale, or similar contract, and documents establishing ownership or title to the property after repossession. The records required in this subsection must be maintained by the dealer until tax imposed by Chapter 212,

F.S., may no longer be determined and assessed under Section 95.091(3), F.S., and must ~~shall~~ be made available to the Department upon request.

(3) No change.

~~(4) The sale of repossessed merchandise is taxable.~~

~~(5) If a dealer is reimbursed by a common carrier for damage to merchandise on which he has previously paid tax, the dealer is entitled to a refund of such tax on the amount reimbursed. For example: The dealer paid his supplier \$500 for merchandise and remitted \$30 tax thereon to the state. Later, he was reimbursed \$100 by the carrier to cover damages to the goods. The dealer is entitled to a refund of \$6 overpayment of tax. If the carrier also reimburses the dealer for tax he has paid, then the dealer is not entitled to a tax refund.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.06(1), 212.13(2), 212.17(1), (2), (3), 212.18(2), 213.35, 215.26 FS. History—Revised 10-7-68, Amended 1-17-71, Revised 6-16-72, Amended 2-21-77, 9-28-78, 7-20-82, Formerly 12A-1.12, Amended 12-13-88, 2-16-93,_____.

12A-1.0144 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies.

~~(1) Who May Claim the Refund. Any applicant who has obtained a written certification issued by the Department of Agriculture and Consumer Services is eligible for a refund. The refund is based on Florida sales and use taxes previously paid on:~~

~~(a) Materials used in the distribution of biodiesel (B10-B100) and ethanol (E10-E100), and other renewable fuels, including fueling infrastructure, transportation, and storage for these fuels; and,~~

~~(b) Gasoline fueling station pump retrofits for biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuel distributions.~~

~~(2) Applying for the refund.~~

~~(a) To receive a refund of Florida sales and use taxes previously paid on eligible items, taxpayers must first file an application with the Department of Agriculture and Consumer Services.~~

~~(b) A Renewable Energy Technologies Sales Tax Return Application may be obtained by contacting the Office of Energy, Department of Agriculture and Consumer Services, 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001, by telephone (850)617-7470, or by e-mail at Energy@FreshFromFlorida.com.~~

~~(3) Obtaining the refund.~~

~~(a) To obtain a refund of Florida sales and use tax previously paid on eligible items, the applicant must file a completed Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), along with a copy of the written certification, with the Department of Revenue. Form DR-26S must be filed within 6 months from the date of the written certification issued by the Department of Agriculture and Consumer Services. Form DR-26S, with a copy of the certification letter, should be mailed to:~~

~~Florida Department of Revenue~~

~~Refunds Process~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490.~~

~~(b) The amount of a refund claim is limited to the amount approved and certified by the Florida Department of Agriculture and Consumer Services.~~

~~(e) A refund will be issued within 30 days after the refund application is determined to be complete and the amount of the refund due is approved by the Department of Revenue.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(7)(hhh), 213.255 FS. History—New 1-17-13, Repealed.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. <u>01/18 4/45</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04849)	<u>01/18 04/15</u>
(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. <u>01/18 4/45</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04851)	<u>01/18 04/15</u>

(c) No change

(3) through (12) No change.

(13)(a) DR-95A	Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed (R. 04/95)	06/01
(b) DR-95B	Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Motor Vehicles (R. <u>01/18 12/09</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	<u>01/18 06/01</u>

(14) through (19) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b),

443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5,16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.



Florida Business Tax Application

Register online at floridarevenue.com It's convenient, free, secure and saves paper, postage, and time.

For DOR Use Only



Please read the *Instructions for Completing the Florida Business Tax Application (Form DR-1N)*. Every applicant must complete Sections A and K and must answer the **questions in bold print** at the beginning of every section and subsection. This application will be rejected if the required information is not provided.

Section A – Reason for Applying and Applicant Information

1. Indicate your reason for submitting this application (check only one; provide date and certificate number, if applicable).

<input type="checkbox"/> a. New business entity (not previously registered in Florida).	Beginning date of Florida taxable business activity: <input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="checkbox"/> b. New/additional Florida business location.	Beginning date of business activity at new Florida location: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/> Link new location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> c. New taxable activity at previously registered business location.	Date of new taxable activity: <input type="text"/> / <input type="text"/> / <input type="text"/> Registered location's certificate number <input type="text"/> - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> d. Change of Florida county.	Date of location county change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old location's certificate/account number: <input type="text"/> - <input type="text"/> - <input type="text"/> <input type="checkbox"/> Link new county location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> e. Change of legal entity/business structure.	Date of legal change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old entity's certificate/account number: <input type="text"/> - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> f. Purchase/acquisition of existing business from another person or entity.	Date of purchase/acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>

2. Is this a seasonal business? Yes No **If yes**, first month of season: _____ last month: _____

BUSINESS ENTITY INFORMATION

3a. Legal name of individual owner (for sole proprietor only):	Last name:	First name:	Middle name/initial:	3b. Owner's telephone number: ()
3c. Legal name of business entity (e.g., corporation, limited liability company, partnership, trust, estate):				
4. Trade, fictitious, or "doing business as" name:				
5a. Physical street address of business location or rental property being registered (see instructions):			5b. Business telephone number: ()	
City/State/ZIP:		County:	5c. Fax number: ()	
6. Mail to the attention of:		Mailing address (if different from # 5a):		
City/State/ZIP:				
7. Email address: Your email address is treated as confidential information [section (s). 213.053, Florida Statutes (F.S.)], and is not subject to disclosure of public records (s. 119.071, F.S.).				
8a. Business Entity Identification Number - Provide the Federal Employer Identification Number (FEIN) of the business entity or Social Security Number (SSN)* of the owner/sole proprietor. Sole proprietors employing workers must also have an FEIN.			8b. FEIN:	8c. SSN*:



9. If you checked Box 1.f. because you purchased or acquired an existing business from another person or entity, provide the following information about the other person or entity:

a. Legal name of person or entity:	b. FEIN:	c. Reemployment tax account number:
d. Address, City, State, ZIP:		e. Sales tax certificate number:
f. Portion of business acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown	g. Date of purchase or acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>	
h. Was the business operating at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	i. If no , on what date did the business close? <input type="text"/> / <input type="text"/> / <input type="text"/>	
j. Did the business have employees at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	k. If yes , did you acquire the employees? <input type="checkbox"/> Yes <input type="checkbox"/> No	
l. Did the acquired entity and your entity share any common ownership, management, or control at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No		

BUSINESS STRUCTURE & OWNERSHIP

10. Check the box next to the structure of your business entity.

<input type="checkbox"/> a. Sole proprietorship	d. Limited Liability Company (check one below)	<input type="checkbox"/> e. Business trust
<input type="checkbox"/> b. Partnership (check one below)	<input type="checkbox"/> Single member LLC	<input type="checkbox"/> f. Nonbusiness trust/Fiduciary
<input type="checkbox"/> Married couple <input type="checkbox"/> General partnership	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> g. Estate
<input type="checkbox"/> Limited partnership <input type="checkbox"/> Joint venture	<input type="checkbox"/> Multi-member LLC	Provide date of death: <input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="checkbox"/> c. Corporation (check one below)	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> h. Government agency
<input type="checkbox"/> C-corporation <input type="checkbox"/> Not-for-profit corporation	**Refers to elections made for federal income tax purposes.	
<input type="checkbox"/> S-corporation		

11. Corporations, partnerships, limited liability companies, and trusts must provide the following:

a. Document number issued by the Florida Secretary of State when the entity was chartered or authorized to conduct business in Florida:	Document number: <input type="text"/>
b. Date of Florida incorporation, formation or organization, or date of authorization to conduct business in Florida:	<input type="text"/> / <input type="text"/> / <input type="text"/>
c. Entity's fiscal year ending date (month/day):	<input type="text"/> / <input type="text"/>

12. Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.

Note: The person signing this application must be listed here.

Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number*:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()

(Attach additional pages, if necessary)

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



20. Does your business (check the yes or no box next to each activity with black or blue pen):

- r. Purchase items for use in your business that were not taxed by the seller when purchased (includes purchases through catalogs, the Internet, or from out-of-state vendors)?
- s. Use dyed diesel fuel for off-road purposes?
- t. Provide any of the following services? If yes, check the box next to each service you provide.
 - (1) Pest control services for nonresidential buildings
 - (4) Protection services
 - (2) Interior cleaning services for nonresidential buildings
 - (5) Security alarm system monitoring services
 - (3) Detective services

Coin-Operated Amusement Machines

- 21. Are coin-operated amusement machines operated at your business location?**
 If yes, answer question a. If no, skip to question 22.
- a. Do you have a written agreement designating a party other than the applicant entity as the operator of the amusement machines at your location?
 If yes, provide name, address, and telephone number of machine operator: **If no**, also complete an *Application for Amusement Machine Certificate* (Form DR-18).

Name:	Telephone number: ()
Mailing address:	City/State/ZIP:

Real Property Contractors

- 22. Do you improve real property as a contractor?**
 If yes, answer questions a–d. If no, skip to question 23.
- a. Indicate your industry category(s) (check all that apply): residential commercial industrial utility bridge/road
- b. Do you sell products at retail?
- c. Do you purchase materials/supplies from out-of-state vendors for use in your Florida projects?
- d. Do you construct or assemble building components away from your project sites?

Motor Fuel Sales

- 23. Do you sell gasoline, diesel fuel, or aviation fuel at posted retail prices?**
 If yes, complete item a. If no, skip to question 24.
- a. Check the box next to the description that best describes your fuel sales activities.
 Gas station only Gas station/convenience store Truck stop Marine fueling Aircraft fueling

Section C – Activities Subject to Sales Tax and the Prepaid Wireless E911 Fee

- 24. Do you sell prepaid phones, phone cards or calling arrangements?**
 If yes, check the box next to each activity below that describes your sales.
- a. Domestic or international long distance calling/phone cards (non-wireless)
 - b. Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services.

Section D – Activities Subject to Solid Waste Fees & Surcharge (no fee)

- 25. Do you sell tires or batteries, or rent or lease motor vehicles to others?**
 If yes, answer questions a–c. If no, skip to question 26.
- a. Do you sell (at retail) new tires for motorized vehicles that are sold separately or as part of a vehicle?
 - b. Do you sell (at retail) new or remanufactured lead-acid batteries that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats?
 - c. Do you rent, lease, or sell car-sharing membership services for the use of, motor vehicles that transport fewer than nine passengers?



26. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? Y N

27. Do you produce or import perchloroethylene? Y N
If yes, also complete a Florida Fuel or Pollutants Tax Application (Form DR-156). If no, continue to question 28.

Section E - Activities Subject to Reemployment Tax (formerly Unemployment Tax) (no fee)

NOTE: In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida, visit <https://newhire.state.fl.us>
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees, visit <http://www.myfloridacfo.com/division/WC/>

28. Have you employed or will you employ workers in the state of Florida? ** Y N
If no, skip Section E (questions 29-39).

** Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax (RT).

29. Is your business already registered and actively paying Florida reemployment tax? Y N
If yes, provide your RT Account Number and skip questions 30-39. RT Account Number

30. Are you reactivating your reemployment tax account? Y N
If yes, provide your RT Account Number. RT Account Number

31. Employment type (check all that apply):
 Regular employer (employee leasing companies attach a copy of Department of Business & Professional Regulation [DBPR] license) Domestic employer (household & personal care) Agricultural (noncitrus) employer
 Nonprofit organization (attach a copy of your 501(c)(3) determination letter from the IRS) Indian tribe or Tribal unit Agricultural (citrus) employer
 Governmental entity Agricultural crew chief
FL State agencies provide first six digits of FLAIR Org Code

32. On what date did you, or will you first employ workers in Florida? ** / /

33. If your employment type is:
a. Regular, Indian tribe/Tribal unit, or Governmental employer
Have you or will you pay gross wages of at least \$1,500 within a calendar quarter? ** Y N
If yes, provide the date you reached or will reach \$1,500 gross wages: / /

Have you or will you employ one or more workers for 20 or more weeks within a calendar year? ** Y N
If yes, provide the date of the 20th week: / /

b. Nonprofit organization
Have you or will you employ four or more workers for 20 or more weeks within a calendar year? ** Y N
If yes, provide the date of the 20th week: / /

c. Domestic employer
Have you or will you pay gross wages of at least \$1,000 within a calendar quarter? ** Y N
If yes, provide the date you reached or will reach \$1,000 gross wages: / /

d. Agricultural (non-citrus, citrus, or crew chief) employer
Have you or will you pay gross wages of at least \$10,000 within a calendar quarter? ** Y N



c. **Claims** – Mail notices of benefits paid and other correspondence about claims and benefits to (check one):

Payroll address (item 38) Other, below

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section F - Activities Subject to Communications Services Tax (no fee)

40. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? Y N
If yes, check the box next to each service you sell, and answer questions 41-44. If no, skip Section F (questions 41-44).

- | | |
|--|---|
| <input type="checkbox"/> Telephone service (i.e., local, long distance, wireless or VOIP) | <input type="checkbox"/> Video service (e.g., television programming) |
| <input type="checkbox"/> Paging service | <input type="checkbox"/> Direct-to-home satellite service |
| <input type="checkbox"/> Facsimile (fax) service (not in the course of advertising or professional services) | <input type="checkbox"/> Pay telephone service |
| <input type="checkbox"/> Reseller (only sales for resale; no sales to retail customers) | <input type="checkbox"/> Purchase services to integrate into prepaid calling arrangements |
| <input type="checkbox"/> Other services; please describe: _____ | |

41. Are you applying for a direct pay permit for communications services tax?..... Y N
If yes, also complete an *Application for Self-Accrual Authority/Direct Pay Permit* (Form DR-700030).

42. In order to charge the correct amount of tax, you must know the taxing jurisdiction in which your customers are located. How will you verify the correct assignment of customer location to taxing jurisdiction? If you use multiple databases, **check all that apply**. If you sell only pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, are a reseller, or are applying for a direct pay permit, skip to item 44.

- 1. An electronic database provided by the Department.
- 2. Your own database that will be certified by the Department; to apply for certification, you must complete an Application for Certification of Communications Services Database (Form DR-700012).
- 3. A database supplied by a vendor. Provide the vendor name and product: Vendor: _____ Product: _____
- 4. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions.
- 5. ZIP+4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction).
- 6. None of the above.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. See instructions for explanation.

I will file two separate communications services tax returns, one for each type of database.

44. Name and contact information of the managerial representative who can answer questions about filed tax returns:

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section G - Activities Subject to Documentary Stamp Tax (no fee)

45. Do you make sales, finalized by written financing agreements, that are not recorded by the Clerk of the Court, but do require documentary stamp tax to be paid? Y N
If yes, complete items a-b. If no, skip to question 46.

a. Do you anticipate five or more transactions subject to documentary stamp tax per month?..... Y N



b. Will books and records be kept at locations in addition to the location provided for item 5? Y N
If yes, provide location information:

Address:	City/State/ZIP:

Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas (no fee)

46. Do you own or operate a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida? Y N
If yes, check the items below that apply and answer question b. If no, skip to question 47.

- a. Electricity Natural or manufactured gas
- b. Do you import into Florida natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services?..... Y N

Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees (no fee)

47. Do you extract oil, gas, sulfur, solid minerals, phosphate rock or heavy minerals from the soils or waters of Florida?..... Y N
If yes, check the box next to each activity you are engaged in. If no, skip to question 48.

- a. Extracting oil for sale, transport, storage, profit, or commercial use.
- b. Extracting gas for sale, transport, profit, or commercial use.
- c. Extracting sulfur for sale, transport, storage, profit, or commercial use.
- d. Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use.
- e. Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

Section J - Enrollment to File and Pay Taxes and Fees Electronically (no fee)

48. Do you wish to enroll to file and pay taxes, fees, and surcharges electronically? Y N
Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you may do so online after you have received all certificate and account numbers following this registration. For detailed information about the e-Services program, see the instructions (Form DR-1N) or go to floridarevenue.com and select Enroll for tax e-Services.

49. Contact Person for Electronic Payments

Name:	Telephone number: ()	Fax number: ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):

50. Contact Person for Electronic Return Filing Check if same as contact person for electronic payments.

Name:	Telephone number: ()	Fax number: ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):



51. Choose your filing/payment method:

- File Electronically Pay Electronically (select one): ACH-Debit (e-check) ACH-Credit

ACH-Debit (e-check) is the action taken when the Department’s bank withdraws a tax payment from the taxpayer’s bank account upon the taxpayer’s authorization; the taxpayer’s bank account is debited.

ACH-Credit is the action taken when the taxpayer’s bank transfers a tax payment to the Department’s bank account; the Department’s account is credited. This is not a credit card payment.

52. Banking Information (not required for ACH-Credit payment method):

a. Bank/financial institution name:	b. Account type: <input type="checkbox"/> Business, or <input type="checkbox"/> Personal and <input type="checkbox"/> Checking, or <input type="checkbox"/> Savings
c. Bank account number:	d. Bank Routing Number: : <input type="text"/> :

Note: Due to federal security requirements, we cannot process international ACH transactions. If any funding for payments comes from financial institutions located outside the US or its territories, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

53. Enrollee Authorization and Agreement

This is an Agreement between the Florida Department of Revenue, hereinafter “the Department,” and the business entity named herein, hereinafter “the Enrollee,” entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule provisions that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Signature: _____ Title: _____ Date: _____

Printed name: _____

Second Signature: _____ Title: _____ Date: _____
(If account requires two signatures)

Printed name: _____

Section K - Applicant Acknowledgement, Declaration and Signature

Registrant’s Responsibilities – You must initial next to each responsibility listed below to indicate that you have read, acknowledge, and understand each one. Your application will be rejected if any part of this section is left blank.

- _____ I understand it is my responsibility to notify the Department of Revenue of any changes of business structure, activities, location, mailing address or contact information.
- _____ I understand that any person who is required to collect, truthfully account for, and pay any tax, surcharge, or fee, and willfully fails to do so shall be personally liable for penalties and twice the amount of tax, under the provisions of s. 213.29, F.S.

In addition to any other penalties provided by law, including civil penalties, I understand it is a criminal offense to:

- _____ Fail or refuse to register (a late registration fee or penalty may also be imposed).
- _____ Not timely file a tax return or report.
- _____ Underreport a tax, surcharge or fee liability on a return or report filed.
- _____ Fail or refuse to collect a required tax, surcharge or fee.
- _____ Not remit a collected tax, surcharge or fee.
- _____ Make a worthless check, draft, debit card payment, or electronic funds transfer to the Department.



Authorized Signature – Depending on your business structure, only the following principal persons may sign this application:

- If the applicant is a sole proprietor, the individual owner must sign.
- If the applicant is a partnership, a general partner must sign.
- If the applicant is a corporation, an incorporator or officer must sign.
- If the applicant is a limited liability company, a member or manager (if authorized by the members) must sign.
- If the applicant is a trust, the grantor or a trustee must sign.
- If the applicant is an estate, the personal representative, executor or executrix must sign.
- If the applicant is a government agency, an official authorized to sign on behalf of the agency must sign.

Note: The person signing the application must be listed under item 12 in the Business Structure & Ownership section.

Applicant Attestation, Declaration, and Signature

Under penalties of perjury, I attest that I am the applicant, or that I am an authorized principal of the applicant entity identified herein, and also declare that I have read the information provided on this application and that the facts stated in it are true.

Signature: _____

Title: _____

Printed name: _____

Date: _____

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- ✓ Complete all required sections of this application.
- ✓ Make sure that you have provided your FEIN or SSN.
- ✓ Sign and date the application.
- ✓ Attach required documentation or additional applications, if applicable.
- ✓ Mail to: **Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160**

You may also mail or deliver your application to any Department of Revenue taxpayer service center. Visit the Department's website at **floridarevenue.com**

FOR DOR USE ONLY

PM/Delivery / /

Contract Object (MO)

B.P. No.

Certificate No. -

RT Acct. No.

Contract Object (other)

NAICS Code(s):



Instructions for Completing the Florida Business Tax Application (Form DR-1)

DR-1N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Before Completing the Application

Florida law authorizes the Department of Revenue to require you to provide the information and activities about your business entity listed in this application. For more information, see section (s.) 212.18, Florida Statutes (F.S.). All the information you provide is confidential (s. 213.053, F.S.), and is not subject to disclosure under the Florida Public Records Law (s. 119.07, F.S.).

Complete Form DR-1 to register to collect, report, and pay the following taxes, surcharges, and fees:

- Sales and use tax
- Prepaid wireless E911 fee
- Severance taxes
- Miami-Dade County Lake Belt Fees
- Communications services tax
- Solid waste fees and surcharge
- Reemployment tax
- Gross receipts tax on electrical power and gas
- Documentary stamp tax
- Gross receipts tax on dry-cleaning

Complete other applications to register for the following taxes and licenses:

- **Fuel and pollutant taxes** – complete *Florida Fuel or Pollutants Tax Application* (Form DR-156).
- **Air carrier fuel tax** – complete *Application for Air Carrier Fuel Tax License* (Form DR-176).
- **Secondhand Dealer/Secondary Metals Recycler license** – complete *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).
- **Exemption from sales and use tax** (for religious and non-profit organizations, schools, and governmental entities) – complete *Application for Consumer's Certificate of Exemption* (Form DR-5).

Information you will need to complete this application:

- Business name, physical address, contact information, and mailing address
- Federal Employer Identification Number (FEIN); see instructions for item 8 if you do not have an FEIN
- Bank routing number and account information if enrolling to file and pay tax electronically
- Name, Social Security Number* (SSN), driver license number, address, and contact information of owner/sole proprietor, officers, partners, managing members, and/or trustees
- Dates when business activities began or will begin
- Description of business activities
- Employment information (date of hire, number of employees, payroll amounts, payroll agent's PTIN, if applicable)

Follow these steps to complete the DR-1 application:

- Step 1:** Review the *Tax and Taxable Activity Descriptions* section to identify your business activities and the taxes, surcharges, or fees you will be required to collect, report, and pay.
- Step 2:** Follow the **Line-by-Line Instructions** to complete Sections A and K and answer the **questions in bold print** at the beginning of all other sections and subsections. This application will be rejected if the required information is not provided. Attach required documentation as applicable.
- Step 3:** Bring or mail the completed application to your nearest taxpayer service center, or mail to:

**ACCOUNT MANAGEMENT MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160**

Register online – it's free, fast, easy, and secure! You can apply online using the Department's website, floridarevenue.com. There is no fee for Internet registration. You will be guided through an interactive interview from start to finish. You will be able to return to the web site to retrieve your certificate number(s) after three business days. You may review our privacy and security policies by clicking on the *Privacy Notice* link at the bottom of any page of our website.

Service Center locations and telephone numbers are listed at floridarevenue.com/taxes/servicecenters.

Tax and Taxable Activity Descriptions

You must complete and submit Form DR-1 to register to collect, accrue, report, and pay the taxes, surcharges, and fees listed below if you engage in any of the activities listed beneath each tax or fee.

Sales and Use Tax - Complete sections A, B, J, & K if your business activities include:

- Selling products or services at retail or wholesale prices, from established locations, or from non-permanent locations, such as flea markets or craft shows.
- Charging admission or membership fees.
- Operating coin-operated amusement machines at other peoples' business locations.
- Operating vending machines at other peoples' business locations.
- Repairing or altering consumer products or equipment.
- Renting equipment or other property or goods to individuals or businesses.
- Renting or leasing commercial real property to individuals or businesses.
- Renting or leasing living or sleeping accommodations to others for periods of six months or less.
- Providing commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services.
- Purchasing or selling secondhand goods such as household furniture, non-costume jewelry, sports equipment marked with serial numbers, musical instruments, guns, music CDs, videos, or computer games (see Chapter 538, F.S., for specific exceptions). **If you consign, buy or sell secondhand goods, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)*.**
- Purchasing, manufacturing, or selling salvage, scrap metal, or metals to be recycled. **If you obtain, purchase or convert ferrous or nonferrous metals into raw material products, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)*.**
- Selling electric power or energy.
- Selling tax-paid motor, diesel, or aviation fuel as a reseller or retail dealer not required to be licensed as provided in Chapter 206, F.S.

Use Tax - Complete sections A, B, J, & K if your business activities include:

- Purchasing taxable products that are not taxed by the seller at the time of purchase.
- Regularly purchasing products that are not taxed through catalogs, the Internet, or from out-of-state vendors.
- Purchasing items originally for resale, but later consuming these items in your business or for personal use.
- Using dyed diesel fuel for off-road purposes.

Sales Tax and Prepaid Wireless E911 Fee - Complete sections A, C, J, & K if your business activities include:

- Selling prepaid calling arrangements, prepaid phone cards, or prepaid wireless services that allow the user to interact with 911 emergency services.

Solid Waste Fees and Surcharge - Complete sections A, D, J, & K if your business activities include:

- Selling new tires for motor vehicles.
- Selling new or remanufactured lead-acid batteries.
- Renting or leasing motor vehicles to others.
- Selling dry-cleaning services (dry-cleaning plants or drop-off facilities).

Reemployment Tax (formerly Unemployment Tax) - Complete sections A, E, J, & K if your business activities include:

- Paying gross wages of \$1,500 in any quarter or employing at least one worker for 20 weeks in a calendar year; **payments made to corporate officers are treated as wages for reemployment tax purposes.**
- Acquiring all or part of the organization, trade, business, or assets of a liable employer.
- Operating a private home, or college club that pays \$1,000 cash in a quarter for domestic services.
- Holding a section 501(c)(3) exemption from federal income tax and employing four or more workers for 20 weeks in a calendar year.
- Operating as an agricultural employer with a \$10,000 cash quarterly payroll, or employing five or more workers for 20 weeks in a calendar year.
- Operating as a governmental entity, Indian tribe, or tribal unit.
- Being liable for federal unemployment taxes.
- Having been previously liable for reemployment tax in the state of Florida.

Communications Services Tax - Complete sections A, F, J, & K if your business activities include:

- Selling communications services (e.g., telephone, paging, certain facsimile services, video conferencing, VOIP, wireless).
- Selling video services (e.g., television programming).
- Selling direct-to-home satellite services.
- Reselling communications services (pay telephones and prepaid calling arrangements).
- Seeking a direct pay permit to self-accrue tax on purchased communications services.
- Purchasing services to integrate into prepaid calling arrangements.

Documentary Stamp Tax - Complete sections A, G, J, & K if your business activities include:

- Entering into written financing agreements (five or more transactions per month).
- Making title loans and pay-day loans.
- Providing on-site financing (buy here – pay here).
- Providing consumer and commercial lending services (banks, mortgage, and consumer finance companies).
- Accepting promissory notes.

Gross Receipts Tax on electrical power or gas - Complete sections A, H, J, & K if your business activities include:

- Selling, transporting, or delivering electricity or gas.
- Operating a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida.
- Importing into Florida or severing electricity or natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services.

Severance Tax and Miami-Dade County Lake Belt Fees - Complete sections A, I, J, & K if your business activities include extracting:

- Extracting oil in Florida for sale, transport, storage, profit, or commercial use.
- Extracting gas in Florida for sale, transport, profit, or commercial use.
- Extracting sulfur in Florida for sale, transport, storage, profit, or commercial use.
- Extracting solid minerals, phosphate rock, or heavy minerals from the soils and waters of Florida for commercial use.
- Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

Questions and Answers about Registration

What if my business has more than one location?

- **Sales tax and solid waste fees:** You must complete a separate application for each location.
- **Sales tax and prepaid wireless E911 fee:** You must complete a separate application for each location.
- **Communications services tax:** Only one registration application is required for all locations.
- **Rental car surcharge:** You must complete a separate application for each county where you have a rental location.
- **Documentary stamp tax:** You must complete a separate application for each location where books and records are maintained. You may register up to five locations on a single application.
- **Gross receipts tax on dry-cleaning facilities:** Only one registration application is required for all locations.
- **Gross receipts tax on electric power or gas:** Only one registration application is required for all locations. You may register each location separately; however, you must complete a separate application for each location separately registered.
- **Reemployment tax:** Only one registration application is required for each entity that has its own federal employer identification number (FEIN).

What if I am managing commercial or residential rental property for others? For sales tax, commercial property managers must use this application; one application per property location. Residential property managers may use Form DR-1C, *Application for Collective Registration for Short Term Rental of Living or Sleeping Accommodations*.

If a husband and wife jointly own and operate a business, what type of ownership must we indicate? Generally, when a husband and wife jointly own and operate a business, the ownership is a “partnership.” We suggest you consult the Internal Revenue Service for more information on filing options available for married couples.

What will I receive from the Department once I register?

1. A *Certificate of Registration* or *Notice of Liability* for the tax(es) for which you registered;
2. Personalized returns or reports for filing, with instructions if filing using paper.
3. For active sales tax and communications services tax dealers, a *Florida Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is a *Florida Annual Resale Certificate*? The Department issues *Florida Annual Resale Certificates* to active, registered sales tax and communications services tax dealers. The *Florida Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. Rule 12A-1.039, Florida Administrative Code (F.A.C.), explains the resale provisions for sales and use tax. Rule 12A-19.060, F.A.C., explains the resale provisions for communications services tax. **Misuse of the *Florida Annual Resale Certificate* will subject the user to penalties as provided by law.**

What are my responsibilities?

1. You must register for all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our website or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue.
3. Once registered, post your certificate (if required); collect and/or report tax appropriately; maintain accurate records; file returns and reports timely. **A return/report must be filed even if no tax is due.**
4. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business. You may **change address or account status** online using our web site; look for the link under **More e-Services**.
5. Provide your certificate or account number on all returns, payments, and correspondence with the Department.

Completing the Application – Line-by-Line Instructions

1. **Reason for submitting application and dates.** Review the explanations below and choose your reason for submitting this

Section A - Reason for Applying and Applicant Information

application. Check only one reason from a-f, enter the corresponding date, and certificate number, if applicable.

- a. New business entity: A new business entity is a newly formed or organized venture begun for purposes of generating income. This entity is an individual or organization that has never registered with the Department of Revenue before. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity**. Provide the date the new business began or will begin taxable activity in Florida. This may or may not be your incorporation date.
- b. New/additional Florida business location: This is when a registered business entity opens an additional business location. The original business location is already registered and remains open. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the new business location began or will begin operations. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- c. New taxable activity at previously registered business location: At an existing location that is already registered, you begin a new taxable business activity for which the location is not currently registered. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business activity**. Provide the date the new activity began or will begin. Provide the existing location’s certificate/account number. **EXAMPLE:** You are a sole proprietorship that sells items at retail. You are already registered to collect and report sales & use tax. Because business is going well, you plan to hire employees. You should use this application to register for reemployment tax only.
- d. Change of Florida county: A registered business entity closes its location in one Florida county and opens a location in another. This is not the addition of a new business location. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the location moved or will move from one Florida county to another. Provide the old location’s certificate/account number. This number will be cancelled. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- e. Change of legal entity/business structure: A registered business entity changes its organizational structure to become a

different entity (i.e., a sole proprietorship becomes a corporation; a corporation becomes a limited liability company, etc.). If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business entity**. Provide the effective date of the legal entity change. Provide the old entity's certificate/account number. This number will be cancelled and final returns must be filed.

- f. Purchase/acquisition of existing business from another person or entity: This is when a person or entity acquires the organization, trade, or business, or substantially all of the assets of another person or entity. The purchased/acquired organization, trade, or business may continue to exist, or may be totally absorbed into the purchasing/acquiring entity's organization. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity, including the purchased/acquired portion**. Provide the effective date of the purchase/acquisition and the information required in item 9.

2. **Is this a seasonal business?** If your business will not be open year-round (open only part of the year), check the Yes box and provide the first and last months of your season.

3-6. Business Entity Information – See individual items on the application for line-by-line instructions.

- 5a. **Physical street address of business location or rental property being registered:** Provide the complete physical address of the location where you operate your business. If you operate a home-based business or sell from non-permanent flea market/craft show locations, you must use your home address. If you are registering commercial or residential rental property, you must provide the complete Florida address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.

7. **Email address:** Provide an email address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by email, go to floridarevenue.com/dor/subscribe

8. **Business Entity Identification Number.** The Department of Revenue uses these numbers to uniquely identify and distinguish one entity or person from another.

A Federal Employer Identification Number (FEIN or EIN) is required if:

- Your business enterprise is an artificial entity (e.g., corporation, partnership, limited liability company, trust, government agency) and is required by the IRS to have an FEIN.
- You or your business enterprise employs workers.

If you are required to provide an FEIN, but do not yet have one, you may contact the United States Internal Revenue Service to apply for and receive your number. You can visit their website at www.irs.gov. You may also call the Business & Specialty Tax Line at 800-829-4933.

A Social Security Number* (SSN) is required of all sole proprietors.

* Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

9. **Purchased/acquired business information.** If you checked box 1f, indicating that you have purchased/acquired an existing business from another person or entity, provide the information required in items a-l.
10. **Business Structure & Ownership** – Below are the descriptions of each type of business structure. Carefully review each type to identify the description that best describes your business enterprise structure.

- a. Sole proprietorship: An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
- b. Partnership: The relationship existing between two or more entities or individuals who join to carry on a trade or business; this includes a business jointly owned/operated by a married couple. Depending on the structure, a partnership can be a general partnership (a married couple is considered a general partnership), a limited partnership or a joint venture.
- c. Corporation: A person or group of persons who incorporate by filing articles of incorporation with, and receiving a charter/ authorization from, their state's Secretary of State (includes professional service corporations). Check whether your corporation is a C-corporation, an S-corporation, or a not-for profit corporation. **All for-profit corporations are classified as C-corporations unless they have elected to be treated as an S-corporation for federal income tax purposes.**
- d. Limited Liability Company (LLC): One or more entities who file articles of organization with their state's Secretary of State; depending on the number of entities involved, an LLC may be a single member or multimember LLC. Check the box next to the appropriate entity type. An LLC may elect to be treated as a corporation for federal income tax purposes.
 - **Single member LLCs** are generally classified by the IRS as disregarded entities (a division of the owner) unless an election is made to be treated as a corporation for federal income tax purposes. For employment tax purposes, Single member LLCs must be treated as separate entities and must have their own FEIN. **Check the box if the LLC elects to be treated as a C-corporation.**
 - **Multimember LLCs** are generally classified by the IRS as partnerships unless an election is made to be treated as a corporation for federal income tax purposes. **Check the box if the LLC elects to be treated as a C-corporation.**
- e. Business trust: An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- f. Non business trust/Fiduciary: An entity created by a grantor for the specific benefit of a designated entity or individual.
- g. Estate: An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
- h. Government agency: A legal government body formed by governing constitutions or statutes.

Note – Corporate Income Tax Liability: Sub-chapter C-corporations and limited liability companies electing treatment by the IRS as C-corporations for federal income tax purposes will be subject to and obligated for Florida corporate income tax. Although Florida corporate income tax does not have a registration requirement, as a result of submitting this application for any business tax, these entities will also be registered for Florida corporate income tax.

11. **Document number issued by the Florida Secretary of State; Date of Incorporation, Formation/Organization, or Authorization to Conduct Business in Florida; Business entity's fiscal year ending date.** Visit the Florida Department of State, Division of Corporations' website at www.sunbiz.org for more information.
12. **Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.** You must provide the name, title, Social Security Number*, driver license number, issuing state, home address, telephone number, and percent of ownership/control. **Note: The person signing the application must be listed in this section.**
- 13.-18. **Business Background Information** – See individual questions on the application for line-by-line instructions.
19. **Business Activities Description.** Provide a detailed description of the applicant entity's primary activities that are expected to generate revenue. List the products or services that will be offered for consideration or sale. If you know the NAICS code(s), enter in the boxes provided. If you wish to determine your code(s), visit the U. S. Census Bureau's website, www.census.gov/eos/www/naics to search the North American Industry Classification System code.

Section B - Activities Subject to Sales & Use Tax

20. **Does your business perform any of these activities?** Check Yes (Y) if you will be performing any of these activities. Check No (N) if you will not.
- 21.-23. Answer all questions presented in each subsection. Depending on your answers, you will be instructed to continue in each subsection, or skip to the next.

Section C - Activities Subject to Sales Tax and the Prepaid Wireless E911 Fee

Answer Question 24.

Section D - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 25-27. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Section E - Activities Subject to Reemployment Tax (formerly, Unemployment Tax)

Answer Question 28 to determine if you should continue through this section or skip to the next. If you answer yes, you must respond to every question and provide the information required throughout the section. **Note: Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax.**

Section F - Activities Subject to Communications Services Tax

Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

42. How will you verify the correct assignment of customer location to taxing jurisdiction? The method you use to assign customer locations to taxing jurisdictions determines the amount of collection allowance you may take when filing your return.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you will need to file two separate communications services tax returns to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, you are eligible for a .25 percent (.0025) collection allowance until the database is certified. Once certified, you will be eligible for the .75 percent (.0075) collection allowance.
- If you checked box 3 in Question 42, you are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

Collection allowance for dealers with multiple databases:

- If all databases are certified or a ZIP+4 method is used, the dealer is entitled to the .75 percent (.0075) collection allowance.
- If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax. One is to file a single return for all taxable sales from all databases and receive a .25 percent (.0025) collection allowance. The second option is to file two returns: one reporting taxable sales from certified databases (.75 percent allowance) and a separate return for the taxable sales from non-certified databases (.25 percent allowance).
- If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

Section G - Activities Subject to Documentary Stamp Tax

Answer Question 45 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas

Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees

Answer Question 47 to determine if you should continue through this section or skip to the next.

Section J - Enrollment to File and Pay Taxes and Fees Electronically

Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you must do so online after you have received all certificate and account numbers following this registration.

Note: You must file and pay sales and use tax electronically in order to deduct a collection allowance.

Filing and Payment Method Descriptions

- **Internet File/Pay:** The taxpayer logs in to the Department's secure Internet site to complete and submit their return/report and initiate/authorize their tax payment. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. Use this method to file returns and pay these taxes and fees: communications services tax, corporate income tax, gross receipts tax, reemployment tax, sales and use tax, solid waste fees and surcharge.
- **Software File/Pay:** The taxpayer uses commercial software to complete and submit their return/report. Depending on the product, the taxpayer may or may not be able to initiate/authorize their tax payment from within the software. Use this method to file returns and pay these taxes and fees: corporate income tax (Modernized e-File Federal and State returns), reemployment tax, sales and use tax, solid waste fees and surcharge.
- **EFT Pay Only (Electronic Funds Transfer by ACH-Debit):** The taxpayer initiates/authorizes their tax payment only through the Department's telephone payment system. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. The applicable tax return/report must be filed separately. Use this method to pay the following taxes and fees: Miami-Dade County Lake Belt fees, pollutants tax, severance taxes.
- **ACH-Debit payment method:** The Department's bank withdraws a tax payment from the taxpayer's bank account upon the taxpayer's authorization/request; the taxpayer's bank account is debited.
- **ACH-Credit payment method:** The taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is credited. This is not a credit card payment. The taxpayer's bank may charge the taxpayer fees for this payment method.

More information about the e-Services program can be found by clicking on the File and pay taxes and fees link in the e-Services box on the home page of the Department's website at floridarevenue.com.

Section K - Applicant Acknowledgement, Declaration and Signature

Read this section carefully. Your application will be rejected if any part of this section is not completed or left blank.

- Write your initials on the line next to each item under Registrant's Responsibilities. Your initials indicate that you have read, acknowledge, and understand each item.
- Review the items under Authorized Signature to determine who may sign the application. Only the owner of the business or an authorized principal of the business entity may sign this application; an individual granted power of attorney may not sign. **The person signing the application must be listed in the Business Structure & Ownership section.**
- Carefully read the Applicant Acknowledgement, Declaration, and Signature section and sign in the space provided. Print your title, name, and the date the application was signed.

Before Submitting the Application

Attach additional applications or documentation, as applicable.

- **Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)** – if you consign, buy or sell secondhand goods, or if you obtain, purchase or convert ferrous or nonferrous metals into raw material products.
- **Application for Amusement Machine Certificate (Form DR-18)** – if you are placing and operating coin-operated amusement machines at your own or other people's business locations.
- **Florida Fuel or Pollutants Tax Application (Form DR-156)** – if you are producing or importing perchloroethylene into Florida.
- **A copy of your 501(c)(3) determination letter from the Internal Revenue Service** – if you are registering for reemployment tax as a nonprofit employer.
- **Independent Contractor Analysis (Form RTS-6061)** – if you use the services of persons in Florida whom you consider to be self-employed, independent contractors.
- **Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)** – if you are applying for a communications services tax direct pay permit.

Submit your completed application and other documentation

Bring or mail the completed and signed application and other documentation to the taxpayer service center nearest you.

Or mail to: **Account Management MS 1-5730**
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

If you need more help with your application, you may contact the taxpayer service center nearest you or use one of the resources listed below.

For Information and Forms

Information and forms are available on our website at:
floridarevenue.com

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

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- Proposed rules, notices of rule development workshops, and more.

Go to **floridarevenue.com/dor/subscribe**

Taxpayer Service Center addresses and telephone numbers can be found on our website
floridarevenue.com/taxes/servicecenters

INSTRUCTIONS FOR COMPLETING FORM DR-95B

Any business registered with the Florida Department of Revenue as a sales and use tax dealer may use Form DR-95B to calculate the amount of tax credit or tax refund due on the unpaid balance of a financing contract for repossessed tangible personal property when the business:

- sells tangible personal property under a retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract;
- retains a security interest in the property that was sold (through a financing agreement entered into directly with the purchaser or, when financed by a financing institution, the business becomes liable for the outstanding debt at the time of repossession);
- paid sales tax, plus applicable discretionary sales surtax, on the sales price of the property to the Florida Department of Revenue; and
- repossesses the financed property.

The amount of tax credit or tax refund due is based on the ratio that the total tax has in relation to the unpaid balance of the sales price, excluding finance or other nontaxable charges. **A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.**

The registered business that paid the tax and applicable surtax to the Department may claim a credit on a *Sales and Use Tax Return* (Form DR-15) or apply for a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S) to the Florida Department of Revenue. When taking a credit on your return, the completed schedule must be maintained in your books and records. When applying for a refund, attach this completed schedule to Form DR-26S, along with the information and documentation required on Form DR-26S, and maintain a copy of the schedule and the refund application in your books and records.

Column by Column Instructions

Column 1 Customer's Name

Enter the name of each customer from whom financed tangible personal property was repossessed.

Column 2 Description of Property

Enter a description of each item of tangible personal titled property listed. For motor vehicles, boats, and aircraft, include the year, make, model number, and the VIN, serial, or hull number.

Column 3 Date Tax and Surtax Paid

Enter the date the sales and use tax, plus any applicable discretionary sales surtax, was paid to the Florida Department of Revenue on each item of property listed.

Column 4 Amount of Tax and Surtax Paid

Enter the amount of sales tax and surtax paid on each item listed.

Column 5 Amount of Purchase Price Less Trade-In

Enter the sales price of each item listed, less any trade-in credit taken at the time of sale. Include all charges subject to sales and use tax, plus any applicable discretionary sales surtax, at the time of sales. Do not include nontaxable charges, such as interest or penalty charges.

Column 6 Amount of Purchase Price Less Trade-In and Cash Down Payment

For each item listed, enter the sales price less the amount of any trade-in credit and cash down payment at the time of sale.

Column 7 Number of Payments Due Under Financing Agreement

For each item listed, enter the total number of payments due under the retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract for the item purchased.

Column 8 Prorated Payment Amount

For each item listed, divide the amount in Column 6 by the amount in Column 7 to calculate the prorated payment for the item. Enter the result in Column 8.

Column 9 Rate Factor

For each item listed, divide the amount in Column 4 by the amount in Column 5 to calculate the sales and use tax and surtax rate at time of purchase. Enter the calculated rate in Column 9.

Column 10 Total Number Payments Remaining Due

For each item listed, subtract any late penalties paid on the account from the total amount paid on the account. Divide the result by the amount of the monthly payment due under the financing contract (amount due when paid timely). Subtract the calculated number from the total number of payments due under the financing contract to calculate the number of payments remaining due. Enter the result in Column 10.

Total number of payments that remain due. Divide the total amount paid on the account, less late filing penalties paid, by the monthly payment amount. Subtract this number from the total number of payments due. The result is the number of payments that remain due.

Column 11 Amount of Tax Credit or Tax Refund

For each item listed, multiply the number in Column 8 by Column 9 by Column 10 and enter the result in Column 11. This amount is the amount of tax credit or tax refund due on the repossessed item.

Column 12 Date of Repossession

For each item listed, enter the date (day, month, and year) the property was repossessed.

CONTACT US

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com, select "CONTACT," then select "Taxpayer Service Centers."

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
CREATING RULE 12A-1.108 and AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULES

The creation of Rule 12A-1.108, F.A.C., and adoption of forms in Rule 12A-1.097, F.A.C, provides the application and approval process for Exemption for Data Center Property applicants and provides guidelines and procedures necessary to claim the exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the creation of the proposed Rule 12A-1.108, F.A.C., is to: (1) provide guidance to regarding the exemption for purchases of data center property in Section 212.08(5)(s), F.S., which became effective July 1, 2017, provided by Section 26, Chapter 2017-36, Laws of Florida; and (2) provide exemption requirements, definitions, and application procedures for data center owners, data center tenants, data center contractors, and retailers.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, 2 forms used by data center owners to apply for Data Center Property exemption certificates.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4944-4945), to advise the public of the proposed creation of Rule 12A-1.108, F.A.C., and amendment to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. On November 13, 2017, the Department received a request to hold a workshop for Rule 12A-1.108, F.A.C. The request was supplemented by a written comment on November 15, F.A.C., which included proposed amended language to Rule 12A-1.108, F.A.C. A rule development workshop was held on November 16, 2017. Following the workshop, the Department received additional written comments. The comments provide guidance regarding the exempt nature of charges for electricity imposed on data center owners and tenants, as well as provides clarification regarding the scope of data center property. Upon review, the Department modified the rule language. The proposed rule text incorporates the comments provided to the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.108 Exemption for Data Center Property

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the creation of the proposed Rule 12A-1.108, F.A.C., is to: (1) provide guidance to regarding the exemption for purchases of data center property in Section 212.08(5)(s), F.S., which became effective July 1, 2017, provided by Section 26, Chapter 2017-36, Laws of Florida; and (2) provide exemption requirements, definitions, and application procedures for data center owners, data center tenants, data center contractors, and retailers.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, 2 forms used by data center owners to apply for Data Center Property exemption certificates.

SUMMARY: The creation of Rule 12A-1.108, F.A.C., and adoption of forms in Rule 12A-1.097, F.A.C., provides the application and approval process for Exemption for Data Center Property applicants and provides guidelines and procedures necessary to claim the exemption.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the

Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 9:00 a. m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
CREATING RULE 12A-1.108
AMENDING RULE 12A-1.097

Rule 12A-1.108 Exemption for Data Center Property

(1) The sale of “data center property,” as defined in section 212.08(5)(s)1.d., F.S., is exempt from sales tax when the following requirements will be met:

(a) The facility meets the definition of “data center,” as provided in s. 212.08(5)(s)1.c., F.S.;

(b) the Data Center’s owners and tenants have made a cumulative, minimum capital investment, after July 1, 2017, of \$150 million for the data center, excluding any expenses incurred in the acquisition of property operating as a data center in the six months prior to the acquisition.

(c) the data center must have a critical IT load of 15 megawatts or higher; and

(d) each individual owner or tenant within the data center must have a dedicated critical IT load of 1 megawatt or higher and;

(e) Each of the above requirements must be met within 5 years after the commencement of the construction of the data center.

(2) Application Process.

(a) To qualify for the exemption for data center property, the data center owner must complete an Application for Data Center Property Temporary Tax Exemption Certificate (form DR-1214DCP, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must state

that a qualifying data center designation is being sought and must be accompanied by information that indicates the exemption requirements of subsection (1), will be met.

(b) The Department will issue a Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) upon a tentative determination by the Department that the exemption requirements provided in subsection (1) will be met.

(c) The data center owner must complete an Application for Data Center Property Certificate of Exemption (form DR-5DCP, incorporated by reference in Rule 12A-1.097, F.A.C.) once the exemption requirements have been met. The applicant must deliver to the Department its Data Center Property Temporary Tax Exemption Certificate, along with the following documentation sufficient to support that the exemption requirements have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has met the critical IT load requirement;

2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment.

(d) The Department will issue a Data Center Property Certificate of Exemption (DR-14DCP) to the data center owner once it has determined that the documentation provided certifies that the exemption requirements have been met.

(3) Documenting the Exemption

(a) Data center owners making tax-exempt purchases of data center property are required to present the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the

Data Center Property Certificate of Exemption (DR-14DCP), once issued by the Department, to the selling dealer.

(b) Tenants and contractors making tax exempt purchases of data center property are required to present a copy of the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the Data Center Property Certificate of Exemption (DR-14DCP), issued to the data center owner by the Department, along with a Certificate of Entitlement to each vendor to affirm that the purchaser qualifies for the exemption. The vendor must maintain copies of the certificates until tax imposed by Chapter 212, F.S., may no longer be determined and assessed pursuant to Section 212.08(5)(s)3.c., F.S. Possession by a vendor of the certificates from the purchaser relieves the vendor from the responsibility of collecting tax on the sale, and the Department shall look solely to the purchaser for recovery of tax if it determines that the purchaser was not entitled to the exemption.

(c) The following is the format of the Certificate of Entitlement to be issued by the data center tenant or data center contractor when making exempt purchases of data center property:

CERTIFICATE OF ENTITLEMENT

The undersigned _____ (the Purchaser) affirms that it is a tenant or contractor of _____ (the Data Center), located at _____ (Data Center Address), and is eligible to extend the Data Center Property Temporary Tax Exemption Certificate / Data Center Property Certificate of Exemption to lease or purchase data center property exempt from sales tax.

The Purchaser affirms that the items purchased or rented from _____ (Vendor) will be used exclusively at the Data Center to construct, outfit, operate, support, power, cool, dehumidify, secure, or protect a data center and any contiguous dedicated substations.

The Purchaser acknowledges that if the subject purchased or leased data center property does not qualify for the exemption provided in section 212.08(5)(s), F.S., and Rule 12A-1.108, F.A.C., the Purchaser will be subject to the tax, interest, and penalties due on the purchased or leased property.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction for a third-degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement, and the facts stated in it are true.

Signature of Purchaser _____ Title _____

Purchaser's Name (Print or Type) _____ Date _____

Purchaser's Federal Employer Identification Number: _____

Data Center Owner Certificate Number: _____

Telephone Number: _____

Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be retained in the vendor's and the tenant's or contractor's books and records.

(4)(a) The exemption for purchases and leases of data center property does not include rental consideration made for the lease or license to use real property subject to tax under s. 212.031, F.S. Rental consideration includes all considerations due and payable by the tenant to

its landlord for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose, including pass-through charges for common area maintenance and utilities, except certain electricity charges provided in subsection (4)(b) below. See Rule 12A-1.070(4), F.A.C.

(b) The following charges for electricity are exempt as charges for “data center property”:

1. Charges billed by the utility provider directly to a data center tenant.
2. Charges billed by the utility provider directly to a data center owner.
3. Charges billed to a data center tenant by a data center owner that are separately stated on the owner’s invoice at the same or lower price as that billed by the utility provider to the owner.

(c) To document the tax-exempt purchase of electricity as provided in subsection (4)(b) above, the purchaser shall comply with the documentation requirements set out in subsection (3) above.

(d) Data center property includes areas, infrastructure, fixtures and furnishings to be used exclusively at the data center by persons employed at the data center provided that the employees using the areas, infrastructure, furniture and fixtures are directly responsible for the operation, monitoring, security or support of data center property.

(5) The Department will conduct a review of registered data centers every 5 years to ensure that the data center exemption requirements provided in s. 212.08(5)(s), F.S., continue to be met. The first 5 year period will begin with the date the Data Center Property Certificate of Exemption (DR-14DCP) is issued to the data center. Within 3 months before the end of any 5-year period, data center owners are required to submit a written declaration, under penalties of

perjury, that the required critical IT load requirements of paragraph (1)(a) are met and that the data center continues to operate in compliance with s. 212.08(5)(s)1., F.S. The declaration should be sent to Technical Assistance and Dispute Resolution, Florida Department of Revenue, P.O. Box 7443, Tallahassee, FL 32314-7443.

(6)(a) If the Department determines that the data center or any owners, tenants, contractors, or other purchasers have not met the requirements found in s. 212.08(5)(s), F.S., with respect to any purchase, then such purchaser is liable to pay the tax that was avoided at the time of purchase, as well as penalty and interest from the date of purchase.

(b) If the Department determines that the data center is no longer in compliance with the provisions of s. 212.08(5)(s), F.S., then the Data Center Property Certificate of Exemption (DR-14DCP) will be revoked; any person who made tax exempt purchases under that certificate will liable to pay any tax that was avoided since the date the data center fell out of compliance with statutory requirements, as well as penalty and interest from the date of such purchases; and no further purchases will be exempt.

(6) Except as provided in (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2022, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2022.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s), FS.

History- New _____.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
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(2) through (19) No change.

<u>(21) DR-1214DCP</u>	<u>Application for Data Center Property Temporary</u>	<u>01/18</u>
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Tax Exemption Certificate

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

<u>(22) DR-5DCP</u>	<u>Application for Data Center Property</u>	<u>01/18</u>
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Certificate of Exemption

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 212.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258,

290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 113-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5,16,1-10-17, 2-9-17,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.



Application for Data Center Property
Temporary
Tax Exemption Certificate

DR-1214DCP
N. 09/17
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

SECTION I

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to Section 212.08(5)(s), Florida Statutes.

A Qualifying Data Center Designation for Tax Exemption is Being Claimed by:

- 1. (a) Business Name:
(b) Mailing Address:
City, State, ZIP:
(c) Website address:
(d) Florida Sales Tax Number or Business Partner Number, if applicable:
(e) FEIN:
(f) Telephone Number: () Fax Number:()
(g) Name, address, position, telephone number, and e-mail address of person or persons to be contacted regarding this project. (Form DR-835, Power of Attorney, must be submitted if not an officer or employee of the business.)

- 2. (a) Project Location (Address where data center facility and purchases eligible for tax exemption will be located):

- (b) Was the data center property listed in 2.(a) operating as a data center within six months of the date of acquisition?
Yes No

Please note: The acquisition cost of the facility cannot be included in the "cumulative capital investment" amount, as defined in section 212.08(5)(s)1.b., F.S., if the purchased facility was operating as a data center within six months of the date of acquisition.

- (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished at the project location.):

(Attach additional sheet, if necessary)

- (d) Approximate Beginning and Completion Date of Construction (if construction is necessary):
Beginning Date: Completion Date:
(e) What is the total anticipated cost of construction activities occurring after July 1, 2017?
(f) List the major categories of property that have been or will be purchased or leased to outfit, operate, support, power, cool, dehumidify, secure, or protect the data center.

(Attach additional sheet, if necessary)

- (g) What is the total cost of the items listed in 2.(f) that have been purchased since July 1, 2017?
(h) What is the estimated cost of the anticipated purchase of items listed in 2.(f)?
(i) What is the estimated combined total of ALL project expenses to construct, install, equip, or expand the data center?
(j) What is the anticipated completion date of ALL purchasing activities?



Application for Data Center Property Certificate of Exemption

DR-5DCP
R. XX/XX
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(s), Florida Statutes, and Rule 12A-1.108, Florida Administrative Code.

A Data Center Property Certificate of Exemption (Form Dr-14DCP) Claimed By:

Business Name: _____

Mailing Address: _____

City, State, ZIP: _____

Website address: _____

Florida Sales Tax Number or Business Partner Number: _____

FEIN: _____

Data Center Location: _____

Name of Contact Person: _____

(Florida Form DR-835 Power of Attorney, must be submitted if not an officer or employee of the business.)

Telephone Number: _____ Fax Number: _____

Email Address: _____

Your email address is treated as confidential information (section 213.053, F.S.) and is not subject to disclosure as public records (section 119.071, F.S.). Your privacy is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this *Application for Data Center Property Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

The applicant must include a copy of their Data Center Property Temporary Tax Exemption Certificate (Form DR-14TDCP), along with the following documentation to support that the exemption requirements of Section 212.08(5)(s), Florida Statutes have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has a critical IT load of 15 megawatts or higher and that each individual owner or tenant within the data center had a dedicated critical IT load of 1 megawatt or higher.
2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment of \$150 million for the data center.

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an *Application for Refund - Sales and Use Tax* (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. For additional information, call 850 617-8346.

I hereby attest that I am authorized to sign on behalf of the applicant data center described above. I further attest that, if granted, the Data Center Property Certificate of Exemption will only be used in the manner authorized under section 212.08(5)(s), F.S.

Mail this form to:
TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

Signature

Print Name

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
RENTAL CAR SURCHARGE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
PUBLIC USE FORMS
AMENDING RULE 12A-16.008

SUMMARY OF PROPOSED RULE

The proposed amendments modify form DR-15SWN to update contact information for the Department and improve the information provided to taxpayers to taxpayers that file Solid Waste and Surcharge Returns.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-16.008, F.A.C., adopts, by reference, changes to a form that currently provides guidance to taxpayers that file Solid Waste and Surcharge Returns. Changes to the form brings it into compliance with current administrative procedures and updates contact information for the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, p. 4945), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-16.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to adopt, by reference, changes to a form that currently provides guidance to taxpayers that file Solid Waste and Surcharge Returns. Changes to the form brings it into compliance with current administrative procedures and updates contact information for the Department.

SUMMARY: The proposed amendments modify form DR-15SWN to update contact information for the Department and improve the information provided to taxpayers that file Solid Waste and Surcharge Returns.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a

SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS.

Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 4, 2018, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-16.008

12A-16.008 Public Use Forms.

(1) through (2) No change.

(3) DR-15SWN Instructions for DR-15SW Solid Waste and 01/18 07/15
Surcharge Returns (R. 01/18 01/15)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-____05595)

(4) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606,
212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended
7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09,
1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 13, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017.



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SW
R. 01/18

Rule 12A-16.008
Florida Administrative Code
Effective 01/18

Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.
A. Dry-Cleaning Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Taxpayer _____ Date _____ Telephone # _____ Signature of Preparer _____ Date _____ Telephone # _____
B. Less Exempt Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
C. Taxable Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return. </div>
2. New Tire Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
3. Lead-Acid Battery Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
4. Rental Car Surcharge Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
5. Total Amount Due - Bring amount to Line 5 on front of return.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW R. 01/18
Certificate Number	Reporting Period	DR-15SW	
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	5. Total tax, fees, and surcharges due (from Line 5 on reverse side) <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
		6. Less credits <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
		7. Net amount due <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
		8. Plus penalty <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
		9. Plus interest <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
		10. Amount due with return <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 style="text-align: center; margin: 0;">FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120</p>			
Due: Late After: <input type="checkbox"/> Check here if payment was made electronically.		<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;"> The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5). </div>	

Be sure to use the correct tax return for each reporting period.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at: floridarevenue.com. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit: floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

No Tax Due? **You must file a tax return for each reporting period, even if no solid waste tax, fees, or surcharges are due.** If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: floridarevenue.com/forms, select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting:

floridarevenue.com/taxes/updateaccount

If you want to notify us in writing, mail a letter to:
Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundering clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule): Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

Registration for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundering or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

You will not receive a credit if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit: floridarevenue.com/taxes/servicecenters

Subscribe to receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: floridarevenue.com/dor/subscribe

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: floridarevenue.com/taxes/education

ATTACHMENT 6



FLORIDA

Executive
Director
Leon M. Biegalski

December 13, 2017

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Andrew Fay, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request for approval to publish Notices of Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed these proposed amended rules for compliance with sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain the Cabinet's approval to hold public hearings for proposed amended rules. The Department requests approval

to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

Why are the proposed rule amendments necessary? The proposed amended rules are necessary to ensure that Rule 12D-9.020, F.A.C., is consistent with an Administrative Law Judge's (ALJ) ruling regarding the exchange of evidence in the value adjustment board (VAB) hearing process, as well as with Chapter 2016-128, s. 10, and Chapter 2013-109, s. 8, Laws of Florida, and to include exchange of evidence information on the petition forms.

What do the proposed amendments to these rules do?

Rule 12D-9.020, F.A.C., Exchange of Evidence.

The proposed changes implement the Administrative Law Judge's (ALJ) ruling in Rob Turner, Hillsborough County Property Appraiser vs. Department of Revenue, and Chapter 2016-128, s. 10, and Chapter 2013-109, s. 8, Laws of Florida.

Rule 12D-16.002, F.A.C., Index to Forms

The proposed amendments to Forms DR-486, Petition to the Value Adjustment Board – Request for Hearing, and DR-486PORT, Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing, update the forms to include an additional page 3, titled “Information for the Taxpayer,” which provides the taxpayer with useful reference material on the VAB process.

Were comments received from external parties? Yes. The Department published a Notice of Rule Development on October 27, 2017, and held a workshop on November 14, 2017. Several interested parties attended. The Department received comments during and after the public workshop. After review, no changes were made to the proposed text in response to those comments.

Attachments

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of workshop
- Draft Notices of Proposed Rule with rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR THE HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
PROPOSED AMENDMENTS TO RULE 12D-9.020, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amended rules are necessary to ensure that Rule 12D-9.020, F.A.C., is consistent with an Administrative Law Judge's (ALJ) ruling regarding the exchange of evidence in the value adjustment board (VAB) hearing process, as well as with Chapter 2016-128, s. 10, and Chapter 2013-109, s. 8, Laws of Florida.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to this rule will implement the ALJ's ruling in Rob Turner, Hillsborough County Property Appraiser vs. Department of Revenue, and Chapter 2016-128, s. 10, and Chapter 2013-109, s. 8, Laws of Florida.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD NOVEMBER 14, 2017

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-9.020, F.A.C., in the Florida Administrative Register (F.A.R.) on October 27, 2017 (Vol. 43, No. 209, pp. 4755-4756). The Department held a rule development workshop on November 14, 2017, and invited interested parties and county officials to attend in person and through a teleconference system. The Department received comments during and after the public workshop. The Department made no changes based on those comments.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO: RULE TITLE:
12D-9.020 Exchange of Evidence

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-9.020, F.A.C., is to implement the Administrative Law Judge's (ALJ) ruling in Rob Turner, Hillsborough County Property Appraiser vs. Department of Revenue. The effect of this rule amendment is to make the rule consistent with the ALJ's ruling regarding the exchange of evidence in the value adjustment board (VAB) hearing process, as well as with Chapter 2016-128, s. 10, and Chapter 2013-109, s. 8, Laws of Florida.

SUMMARY: The amended rule provides consistency with an ALJ ruling regarding the exchange of evidence in the value adjustment board hearing process.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Department has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would

exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 9, 2018, 10:00 a.m.

PLACE: Capital Circle Office Complex, Building 2, Room 1221, 2450 Shumard Oak Blvd, Tallahassee, Florida.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone: (850)617-8870, email: mike.cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN
ADMINISTRATIVE REVIEWS; UNIFORM RULES OF PROCEDURE
FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS
AMENDING RULE 12D-9.020

12D-9.020 Exchange of Evidence.

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. The petitioner has the option of

~~participating in an exchange of evidence with the property appraiser. If the petitioner chooses not to participate in the evidence exchange, the petitioner may still present evidence for consideration by the board or the special magistrate. However, under Section 194.034(1)(h), F.S., as described in this section, if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.~~

~~(2)(a) If the petitioner chooses to participate in an exchange of evidence with the property appraiser, at least fifteen (15) days before the hearing, the petitioner shall provide the property appraiser with a list and summary of evidence to be presented at the hearing accompanied by copies of documentation to be presented at the hearing. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing.~~

~~(b) If the petitioner chooses to participate in an exchange of evidence with the property appraiser and he or she shows good cause to the board clerk for not being able to meet the fifteen (15) day requirement and the property appraiser is unwilling to agree to a different timing of the exchange, the board clerk is authorized to reschedule the hearing to allow for the exchange of evidence to occur.~~

~~(2)(a) (c) No later than seven (7) days before the hearing, if If the property appraiser receives~~

the petitioner's documentation as described in paragraph (1)(a) and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner with a list and summary of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and accompanied by copies of all documentation to be presented by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.

(b) To calculate the seven (7) days, the property appraiser shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. ~~(d)~~ The last day of the period so computed shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day which is neither a Saturday, Sunday, or legal holiday.

(3)(a) If the petitioner does not provide the information to the property appraiser as described in paragraph (1)(a), to the property appraiser at least fifteen (15) days prior to the hearing pursuant to paragraph (2)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2). ~~to the petitioner pursuant to paragraph (2)(c).~~

(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b)(c), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.

(4) By agreement of the parties the evidence exchanged under this rule section in subsection (2) shall be delivered by regular or certified U.S. mail, personal delivery, overnight mail, FAX or email. The petitioner and property appraiser may agree to a different timing and method of exchange. "Provided" means received by the party not later than the time frame provided in this

rule section. If either party does not designate a desired manner for receiving information in the evidence exchange, the information shall be provided by U.S. mail. The property appraiser shall provide the information at the address listed on the petition form for the petitioner.

(5) Level of detail on evidence ~~summaries: summary:~~ The summaries of evidence to be presented by witnesses for the petitioner and the property appraiser under this rule section ~~summary pursuant to subsection (2)~~ shall be sufficiently detailed as to reasonably inform a party of the general subject matter of the witness' testimony, and the name and address of the witness.

(6) through (9) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History—New 3-30-10, Amended 6-14-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: [To be determined.]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 27,
2017.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., are to amend Forms DR-486 (Petition to the Value Adjustment Board – Request for Hearing) and DR-486PORT (Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference, Request for Hearing). An information page will be added to the forms titled “Information for the Taxpayer,” that addresses, in greater detail, the procedures inherent in the value adjustment board process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments will provide useful reference material to the taxpayer for the value adjustment board (VAB) hearing process.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD NOVEMBER 14, 2017

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register (F.A.R.) on October 27, 2017 (Vol. 43, No. 209, p. 4756). The Department held a rule development workshop on November 14, 2017, and invited interested parties and county officials to attend in person and through a teleconference system. The Department received comments during and after the public workshop. The Department made no changes based on those comments.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the amendment to Rule 12D-16.002, F.A.C., is to add an information page to Forms DR-486 (Petition to the Value Adjustment Board – Request for Hearing) and DR-486PORT (Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference, Request for Hearing). The effect of this rule amendment will be that this information page will provide useful reference material to the taxpayer for the value adjustment board hearing process.

SUMMARY: To add an information page to Forms DR-486 (Petition to the Value Adjustment Board – Request for Hearing) and DR-486PORT (Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference, Request for Hearing).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Department has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information

and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 9, 2018, 10:00 a.m.

PLACE: Capital Circle Office Complex, Building 2, Room 1221, 2450 Shumard Oak Blvd, Tallahassee, Florida.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at

(850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone: (850)617-8870, email: mike.cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Number	Form Title	Effective Date
(2) through (25)	No change.	
(26)(a) DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>xx/xx 01/17</u>) https://www.flrules.org/Gateway/reference.asp?No=Ref-07710 https://www.flrules.org/Gateway/reference.asp?No=Ref-	<u>xx/xx 01/17</u>
(26)(b) through (26)(d)	No change.	
(26)(e) DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. <u>xx/xx 01/17</u>)	<u>xx/xx 01/17</u>

<https://www.flrules.org/Gateway/reference.asp?No=Ref-07714>

<https://www.flrules.org/Gateway/reference.asp?No=Ref->

(26)(f) through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.102, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.66, 218.67 FS. History–New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: [To be determined.]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 27,
2017.



PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

DR-486
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
Type of Property <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition		Check one. If more than one, file a separate petition.	
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

Keep this information for your files. Do not return this page to the VAB clerk.

Informal Conference with Property Appraiser

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

At the hearing, you have the right to have witnesses sworn.

ADDITIONAL INFORMATION

Required Partial Payment of Taxes (Section 194.014, F.S.)

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT
R. xx/xx
Rule 12D-16.002
F.A.C.
Eff. xx/xx

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
<p>The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.</p> <p><input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.</p> <p><input type="checkbox"/> I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.</p>			
	PREVIOUS HOMESTEAD	NEW HOMESTEAD	
Parcel ID			
Physical address			
County			
PART 2. Reason for Petition Check all that apply.			
<p><input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead.</p> <p><input type="checkbox"/> I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____</p> <p><input type="checkbox"/> I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.</p> <p><input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county.</p> <p><input type="checkbox"/> Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.</p> <p><input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.</p> <p>You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.</p> <p>You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.</p>			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

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PART 1. Taxpayer Information

If you will not attend the hearing but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

PART 2. Petition Information and Hearing

Provide the time you think you will need on page 1. The VAB is not bound by the requested time.

Exchange of Evidence Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

If you provide this evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

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You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

Value Appeals:

For petitions on the value of property and portability, the payment must include:

- * All of the non-ad valorem assessments, and
- * A partial payment of at least 75 percent of the ad valorem taxes,
- * Less applicable discounts under s. 197.162, F.S.

Other Assessment Appeals:

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

ATTACHMENT 7



Department of Revenue
1st Quarter FY 2017-2018
Performance Measures
(July 1 – September 30, 2017)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

	Objective	Weight	Range	Result	Score	Weighted Score
1	Percent of revenues deposited within 1 business day of receipt	15%	5 = 98.8-100% 4 = 97.5-98.7% 3 = 96.2-97.4% 2 = 94.9-96.1% 1 = Less than 94.9%	98.0%	4	.60
2	Percent of all tax returns filed timely and accurately	10%	5 = 96-100% 4 = 91-95% 3 = 86-90% 2 = 81-85% 1 = Less than 81%	95.4%	4	.40
3	Median number of days to process a refund	5%	5 = Less than 30 days 4 = 30-39 days 3 = 40-49 days 2 = 50-59 days 1 = 60 days or more	33 days	4	.20
4	Percent of IV-D cases with an order of support (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.9%	4	.40
5	Percent of current support disbursed (FFY)	5%	5 = 80-100% 4 = 60-79% 3 = 40-59% 2 = 20-39% 1 = Less than 19%	63.0%	4	.20
6	Percent of total support disbursed (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	82.2%	4	.40
7	Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY)	10%	5 = 99.90-100% 4 = 99.80-99.89% 3 = 99.60-99.79% 2 = 99.50-99.59% 1 = Less than 99.50%	99.5%	2*	.20
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	94.8%	5	.50
9	Percent of training participants satisfied with services provided	5%	5 = 100% 4 = 99% 3 = 96-98% 2 = 93-95% 1 = 90-92%	98.7%	4	.20
Total					3.89	3.1



Department of Revenue
1st Quarter FY 2017-2018
Performance Measures
(July 1 – September 30, 2017)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

* The Percent of IV-D State Disbursement Unit Collections Disbursed within Two Business Days of Receipt measure was negatively impacted by county office closures due to Hurricane Irma. The SFY YTD performance of 99.5% can be attributed to a significant drop in timely processing during September. The first two months of this SFY, performance was 99.78% for July and 99.80% for August. The month of September fell to 98.87% as a result Clerks' offices being closed and unable to process the SDU disbursement files due to Hurricane Irma. During the period 9/6/17 – 9/12/17, there were 24 county daily files which were not timely processed by the Clerks. It is expected that our percentage will improve as we return to normal processing.

Highlights

GENERAL TAX ADMINISTRATION

The Florida Department of Revenue continues to partner with SCORE, a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. SCORE's seasoned volunteers provide free or low-cost business advice and mentoring, as well as workshops and webinars.

One of General Tax Administration's priorities is to focus on taxpayer education and outreach by expanding partnered webinar topics. Following the success and participation during the first webinar in December 2016, the Department and SCORE released a second webinar, *Re-Employment Tax Basics – Foundation for your Success*, in July 2017. The webinar had 810 attendees, over 100 more than the first webinar. Additionally, 1,112 registrants asked to receive communication from the Department, including some who registered but were unable to attend. After the webinar, 159 surveys were received from participants, with comments reflecting positive feedback about the content, presenters, and overall flow of the presentation.

The Department marketed the webinar through the website and by email to newly registered taxpayers. General Tax Administration has continued to market the recorded webinar, which can be viewed on SCORE's website at any time.

CHILD SUPPORT PROGRAM

The Child Support Program works with insurance companies to intercept insurance claims for past-due support. The Program recently implemented an automated approach to identify eligible cases, which replaced the manual process used by team members. This new automated approach has allowed the Program to increase the number of claims by 52.1% when comparing Quarter 1 of 2016 to Quarter 1 of 2017.