

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

June 13, 2018

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

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
1.	Respectfully request approval of the minutes of the March 7, 2018 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 of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	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 4)	RECOMMEND APPROVAL
5.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Child Support. (ATTACHMENT 5)	RECOMMEND APPROVAL
6.	Respectfully submit the Agency 3 rd Quarter Performance Report for Fiscal Year 2017/2018. (ATTACHMENT 6)	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: WEDNESDAY, MARCH 7, 2018

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

REPORTED BY: LISA SNYDER
COURT REPORTER

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DEPARTMENT OF REVENUE

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

EXECUTIVE DIRECTOR BIEGALSKI: Good morning Governor Scott, Attorney General Bondi, CFO Patronis.

Just real quick, I get a little smile seeing the surveyors and mappers, since at one time I was the executive director of the board. Always a little bit of pride there.

The Department has got five items on the agenda today.

The first one, the Department respectfully requests approval of the minutes of the October 17th and December 13th, 2017, Cabinet meeting.

GOVERNOR SCOTT: Is there a motion on the item?

ATTORNEY GENERAL BONDI: So moved.

GOVERNOR SCOTT: Is there a second?

CFO PATRONIS: Second.

GOVERNOR SCOTT: Comments or objections?

(NO RESPONSE)

GOVERNOR SCOTT: Hearing none, the motion carries.

EXECUTIVE DIRECTOR BIEGALSKI: With your permission, we can also combine items two and three.

The Department respectfully requests approval to

1 finalize and certify with the Secretary of State for
2 final adoption under Chapter 120 of the Florida
3 Statutes rules related to general tax administration
4 and property tax oversight.

5 GOVERNOR SCOTT: Is there a motion on items two
6 and three?

7 CFO PATRONIS: So moved.

8 GOVERNOR SCOTT: Is there a second?

9 ATTORNEY GENERAL BONDI: Second.

10 GOVERNOR SCOTT: Comments or objections?

11 (NO RESPONSE)

12 GOVERNOR SCOTT: Hearing none, the motion carries.

13 EXECUTIVE DIRECTOR BIEGALSKI: Our fourth item,
14 the Department respectfully requests approval and
15 authority to publish notices of the proposed rule in
16 the Florida Administrative Register for rules related
17 to general tax administration.

18 GOVERNOR SCOTT: Is there a motion on the item?

19 ATTORNEY GENERAL BONDI: So moved.

20 GOVERNOR SCOTT: Is there a second?

21 CFO PATRONIS: Second.

22 EXECUTIVE DIRECTOR BIEGALSKI: And, then our final
23 item, the Department respectfully submits the agency's
24 2nd Quarter Performance report for fiscal year
25 2017-2018. The Department continues to meet or exceed

1 all measures, with an overall weighted score of 3.15.

2 GOVERNOR SCOTT: Is there a motion to accept?

3 CFO PATRONIS: So moved.

4 GOVERNOR SCOTT: Is there a second?

5 ATTORNEY GENERAL BONDI: Second.

6 GOVERNOR SCOTT: Motion carries. Thank you.

7 EXECUTIVE DIRECTOR BIEGALSKI: Thank you.

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ATTACHMENT 2



June 13, 2018

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 Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: 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.

Removal of Water Treatment Plant Upgrade Fee

Why are the proposed rules necessary?

These changes are necessary to remove the water treatment plant upgrade fee from the applicable rules and tax return. This fee expires and will no longer be collected effective July 1, 2018.

What do the proposed rules do?

Miami-Dade County Lake Belt Mitigation Fee, Rule 12B-7.030, F.A.C.: the proposed changes implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

Public Use Forms, Rule 12B-7.031, F.A.C.: the proposed changes adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees. These changes remove the water treatment plant upgrade fee from the form, as the fee will expire July 1, 2018.

Were comments received from external parties? No. No request for workshop was received, and no workshop was held.

On March 7, 2018, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for April 11, 2018, if requested. No request was received to hold the scheduled rule hearing and no hearing was held.

Comments of a primarily technical nature were received from the staff of the Joint Administrative Procedures Committee for both of the proposed rules. A Notice of Change and a Notice of Correction were published April 12, 2018, to make minor adjustments in response to the comments. All questions have been answered, and all necessary changes have been made.

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
SEVERANCE TAXES, FEES, AND SURCHARGES
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
AMENDING RULES 12B-7.030 AND 12B-7.031

SUMMARY OF PROPOSED RULE

The proposed amendments update the rule and form used to administer the reporting and remittance of the Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.030, F.A.C., implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees. These changes remove the water treatment plant upgrade fee from the form, as the fee will expire July 1, 2018.

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. 4945-4946), to advise the public of the proposed changes to Rules 12B-7.030 and 12B-7.031, 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.

SUMMARY OF PUBLIC MEETING

MARCH 7, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 7, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-7.030 and 12B-7.031, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on February 26, 2018 (Vol. 44, No. 39, pp. 928-929).

SUMMARY OF RULE HEARING

APRIL 11, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on March 14, 2018 (Vol. 44, No. 51, pp. 1196-1197), to advise the public of the proposed changes to Rules 12B-7.030 and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 11, 2018. No request was received and no hearing was held. No public comments were received.

Written comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. A notice of change and a notice of correction were published in the Florida Administrative Register on April 12, 2018, (Vol. 44, No. 72, pp. 1694-1695), providing requested changes to form DR-146 to include the word “Fees” in the title of the form. Technical changes have also been made to correct the form title as referenced in the rule language. The final rule language and form presented for adoption today reflect these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.030 and 12B-7.031

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee ~~and Water Treatment Plant Upgrade Fee.~~

(1) The Miami-Dade County Lake Belt mitigation fee is ~~and the water treatment plant upgrade fee are~~ imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee is ~~and water treatment plant upgrade fee are~~ at the rates provided in Sections 373.41492(2) ~~and (5)~~, F.S.

(2) The fees ~~are~~ is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation Fees ~~and Water Treatment Plant Upgrade Fees Tax Return~~ (Form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).

(3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation Fees ~~and Water Treatment Plant Upgrade Fees Tax Return~~ must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a

holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in Chapter ~~683~~ 682, F.S., and section 7503, Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to section 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) Electronic filing of payments and returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the fee is required to be made by electronic means;
2. Any return for reporting fees is required to be submitted by electronic means; or
3. No fee is due with a return for reporting fees.

(4) Persons who are required to make a return or to pay the mitigation fee ~~or the water treatment upgrade fees~~ imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07.,_____.

12B-7.031 Public Use Forms.

(1)(a) No change.

(b) Copies of this form and instructions 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, 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).

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return (R. 01/18-16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__06335)	<u>07/18</u> 01/16

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS.

History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, _____.

ATTACHMENT 3



June 13, 2018

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 Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: 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 Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

Tax-free export of motor fuel by terminal suppliers

Why are the proposed rules necessary?

Section 27 of Chapter 2018-118, L.O.F., provides for a tax-free purchase of motor fuel by a terminal supplier under certain conditions. This rulemaking is necessary to provide the procedures for dealers to report tax-exempt purchases to the Department.

What do the proposed rules do?

Public Use Forms, Rule 12B-5.150, F.A.C.: the proposed changes add provisions to the terminal supplier tax fuel tax return, terminal supplier fuel tax return instructions, and electronic reporting (EDI) guide (forms DR-309631, DR-309631N, and DR-309650, respectively) informing eligible taxpayers how to report fuel purchases exempt from tax under Section 27, Chapter 2018-118, L.O.F.

Were comments received from external parties? No. A rule workshop was scheduled to be held on May 16, 2018, if requested in writing. No request was received and no workshop was held.

Motor vehicles

Why are the proposed rules necessary?

The proposed amendments are needed to clarify the tax treatment of a motor vehicle repurchased by the dealer under Chapter 681, F.S. (the “Lemon Law”). In addition, a change is needed to the title of a form referenced in the rule so that it is consistent with the promulgated form.

What do the proposed rules do?

Aircraft, Boats, Mobile Homes, and Motor Vehicles, Rule 12A-1.007, F.A.C.: the proposed changes clarify that all taxes paid by and refunded to a customer who has a vehicle repurchased under Chapter 681, F.S., are refundable to the manufacturer making the refund. An amendment is also made to the title of a form.

Were comments received from external parties? Yes. A rule workshop was scheduled to be held on November 16, 2017, if requested in writing. No request was received and no workshop was held. Written comments were received from the public that requested a change to the Department’s interpretation of the law. These comments were reviewed and it was determined that the interpretation requested should be accepted. The language presented today has been amended to incorporate the requested change.

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
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.007

SUMMARY OF PROPOSED RULE

The proposed amendments correct the title of a form and clarify that all taxes paid by and refunded to a customer who has a vehicle repurchased under Chapter 681, F.S., are refundable to the manufacturer making the refund.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-1.007, F.A.C., is to: 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~~, incorporated by reference in Rule 12A-1.097, F.A.C., and to clarify information regarding sales tax and surtax due to be refunded to the consumer on a repurchased motor vehicle under Chapter 681, F.S., Motor Vehicle Warranty Enforcement Act.

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 Rule 12A-1.007, 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 and no workshop was held. The Department received public comments requesting changes to Rule 12A-1.007, F.A.C. The version included in this package incorporates the requested changes.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.007, F.A.C., is to: 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~~, incorporated by reference in Rule 12A-1.097, F.A.C., and to clarify information regarding sales tax and surtax due to be refunded to the consumer on a repurchased motor vehicle under Chapter 681, F.S., Motor Vehicle Warranty Enforcement Act.

SUMMARY: The proposed amendments correct the title of a form and clarify that all taxes paid by and refunded to a customer who has a vehicle repurchased under Chapter 681, F.S., are refundable to the manufacturer making the refund.

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: 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(1), (2), (3), 215.26(2) 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: TBD

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)717-6799. 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 PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, 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 RULE 12A-1.007

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (7) No change.

(8) Motor Vehicles.

(a)1. through 3. No change.

4. The Department prescribes Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State for Licensing Outside Florida, incorporated by reference in Rule 12A-1.097, F.A.C., to be completed by the purchaser and furnished to the selling dealer or appropriate sales tax collection agency.

(b) through (m) No change.

(9) through (22) No change.

(23) Motor Vehicle Warranty Repurchases or Replacements (Lemon Law).

(a) The following provisions shall apply when a manufacturer pursuant to the provisions of Section 681.104, F.S., replaces or repurchases a motor vehicle:

1. No change.

2.a. through c. No change.

~~d. The amount of refund to the manufacturer shall be in an amount which results when the state sales tax percentage plus any county discretionary surtax is multiplied by the sum which remains when the reasonable offset for use is subtracted from the sales price of the vehicle.~~

~~(I) Example: The total sales price of the vehicle less trade-in allowance is \$18,000. The reasonable offset for use of 2,000 miles out of projected 120,000 miles ($2,000 \times 18,000$ divided by 120,000) equals \$300. Sales tax of 6 percent times \$17,700 (\$18,000 minus \$300) represents the amount of sales tax refunded to the manufacturer of \$1,062.~~

~~(II) Example: The sales price of the vehicle is \$10,000. The reasonable offset for use of 48 miles out of projected 120,000 miles equals \$4 ($48 \times 10,000$ divided by 120,000). Sales tax of 3 percent (sales tax rate of purchaser's resident state) times 9,996 (\$10,000 minus \$4) equals \$299.88, which sum represents the amount of sales tax refunded to the manufacturer.~~

~~(III) Example: The sales price of the vehicle is \$8,000. The reasonable offset for use of 600 miles out of projected 120,000 miles equals \$40 ($600 \times 8,000$ divided by 120,000). Sales tax of 7 percent (6 percent plus 1 percent county discretionary surtax) times \$5,000 (statutory limit on which county discretionary surtax is imposed) equals \$350. The remainder of the sales price of \$2,960 (\$8,000 minus \$5,000 minus \$40) times 6 percent equals \$177.60. The total of \$527.60 (\$350 plus \$177.60) represents the amount of sales tax refunded to the manufacturer.~~

(b) No change.

(24) through (28) No change.

Rulemaking Authority 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(1)-(2), (3), 213.35, 215.26(2), 681.102(13)-(14), (20)-(21), 681.104 FS. History— Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, 8-18-73, 12-11-74, 6-9-76, Amended 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-

17-03, ~~4-17-03~~ 9-28-04, _____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2,
2017

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 RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments revise three motor fuel forms to implement legislative changes made by Section 27, Chapter 2018-118, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to add provisions to three forms informing eligible taxpayers how to report fuel purchases exempt from tax under Section 27, Chapter 2018-118, 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

MAY 16, 2018

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

Register on May 2, 2018 (Vol. 44, No. 86, p. 2079), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 16, 2018. No request was received and no workshop was held. No public comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL

RULE NO: RULE TITLE:

12B-5.150 PUBLIC USE FORMS

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to add provisions to three forms informing eligible taxpayers how to report fuel purchases exempt from tax under Section 27, Chapter 2018-118, L.O.F.

SUBJECT AREA TO BE ADDRESSED: The revision of three motor fuel forms to implement legislative changes made by Section 27, Chapter 2018-118, L.O.F.

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: 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.

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: TBD

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) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 RULE 12B-5.150

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (17)	No change	
(18) DR-309631	Terminal Supplier Fuel Tax Return (R-01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03584)	<u>XX/XX 01/14</u>
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04864)	<u>XX/XX 01/15</u>
(20) through (36)	No change	
(37) DR-309650	Motor and Other Fuel Taxes EDI Technical Implementation Guide (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08981)	<u>XX/XX 01/18</u>
(38)	No change	

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, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 2, 2018



Terminal Supplier Fuel Tax Return

For Calendar Year 2018

DR-309631 R. 09/18 Rule 12B-5.150, F.A.C. Effective XX/XX Page 1 of 18

Handwritten Example and Typed Example boxes with numbers 0-9 and 'Use black ink.' instruction.

IMPORTANT Complete and return coupon to the Department of Revenue.

COMPLETE FORM DR-309631 BEFORE ENTERING INFORMATION ON THE ATTACHED COUPON.

Mail the original of this form along with coupon to the: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0165

Detach here

Detach here

Mail To: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0165

Terminal Supplier Fuel Tax Return Coupon

For Calendar Year 2018

DR-309631 R. 09/18

COMPLETE and MAIL with your RETURN/PAYMENT. Please write your Federal Employer Identification Number (FEIN) on check. Be sure to SIGN YOUR CHECK. Make check payable to: Florida Department of Revenue

FEIN input boxes

ENTER BUSINESS NAME:

Name Address City/St/ZIP

AMOUNT DUE FROM LINE 33 IF CREDIT DUE ENTER 0 US Dollars Cents

FOR COLLECTION PERIOD ENDING M M D D Y Y

DR-309631

Do Not Write in the Space Below.

9200 0 20189999 0091027031 5 3123456789 0000 6

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Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Terminal Supplier
Fuel Tax Return**
For Calendar Year 2018

DR-309631
R. 09/18
Page 3 of 18



Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		
POSTMARK OR HAND-DELIVERY DATE							

Return Due By

Late After

Complete Reverse Side of Return First

26. Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line 26)26. _____

CREDITS

27. Ultimate vendor credits:
From ultimate vendor credit worksheet (Page 13, Line 25)27. _____

28. Credit memos issued by the Department of Revenue:28. _____

29. Other allowed credits: (Page 17, Line 15)29. _____

TOTAL DUE WITH RETURN CALCULATION

30. Tax due with return: (Line 26 minus Lines 27 through 29)30. _____

31. Penalty:31. _____

32. Interest:32. _____

33. Total due with return: (Line 30 plus Line 31 plus Line 32)33. _____

Check here if you have electronically transmitted funds

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

Signature of Officer/Owner Title Date

Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
--------------	------	-------------------------------------

GALLONS

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Beginning physical inventory:				
2. Receipts: (Page 5, Section I, Line 7)				
3. Disbursements: (Page 5, Section II, Line 15)				
4. Transfers:				
5. Gain or (Loss):				
6. Ending physical inventory:				
7. Net taxable gallons: (Page 5, Section II, Line 14, Columns A, B, and D)				
8. Tax-paid purchases: (Page 5, Section I, Line 2)				
9. Taxable gallons: (Line 7 minus Line 8)				

DOLLARS

	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
10. Gasoline: (Line 9, Column A times) Diesel: (Line 9, Column B times)				
11. Aviation: (Line 9, Column D times)				
12. Collection allowance - Gasoline: (Line 10, Column A times) Aviation: (Line 11, Column D times)				
13. Collection allowance - Diesel: (Line 10, Column B times)				
14. Net state fuel tax due:				

Local Option - Tax and Collection Allowance Calculations - Gasoline

	A. Gasoline	B. Undyed	C. Dyed	D. Aviation
15. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total/ Schedule 5LO)				
16. Collection allowance - gasoline local option tax: (Line 15, Column A times)				
17. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total/ Schedule 5LO)				
18. Total local option tax due - Gasoline: (Line 15 minus Line 16 plus Line 17)				

Local Option - Tax and Collection Allowance - Diesel

19. Local option tax entitled to collection allowance - Diesel: (Line 9, Column B times)				
20. Collection allowance: diesel local option tax: (Line 19, Column B times)				
21. Local option tax not entitled to collection allowance - Diesel: (Line 9, Column B times)				
22. Total local option tax due - Diesel: (Line 19 minus Line 20 plus Line 21)				

Total State and Local Option Tax Due Calculations

23. Total tax due - Gasoline: (Line 14, Column A plus Line 18, Column A)				
24. Total tax due - Diesel: (Line 14, Column B plus Line 22, Column B)				
25. Total tax due - Aviation: (Line 14, Column D)				
26. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 23, 24, and 25. Carry to Page 3, Line 26.)				



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons.

GALLONS

Section I - Receipts: (see instructions)

1. In-state refinery production:
2. Gallons received - Florida tax paid: (Carry to Page 4, Line 8.)
3. Gallons received from supplier for export - other states taxes paid:
4. Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges):
5. Total product received or blended - Florida tax unpaid:
6. Gallons imported direct to customer - Florida tax unpaid:
7. Gallons imported by bulk transfer into tax-free storage:
8. Total receipts: (Carry to Page 4, Line 2.)

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A.				
1B.				
2A.				
2B.				
3A.				
3B.				

Section II - Disbursements: (see instructions)

1. Gallons delivered to retail locations and end-users - Florida state and local option taxes collected:
2. Gallons diesel delivered - all taxes collected (state and local option taxes):
3. Gallons delivered - Florida state tax collected (gasoline and aviation only):
4. Aviation gas converted for highway use:
5. Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack):
6. Gallons dyed diesel delivered - Florida tax unpaid:
7. Gallons delivered - tax collected by supplier from purchaser for another state:
8. Gallons exported by other than bulk transfer:
9. Gallons exported by supplier - tax self - accrued by supplier for another state:
10. Gallons delivered/placed into bonded storage - Florida tax unpaid:
11. Gallons exported by supplier through bulk transfer:
12. Gallons delivered to U.S. Government (500 gallons or more):
13. Gallons of undyed diesel, jet fuel, aviation gasoline or kerosene delivered to other tax exempt entities:
14. Total taxable disbursements: (Add Lines 1, 2, 3, 4, 8, 12, and 13. Carry to Page 4, Line 7.) ..
15. Total disbursements: (Add Lines 1 through 13. Carry to Page 4, Line 3.)

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
11/5LO.				
5A.				
5B.				
5HW.				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				



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Check here if filing a supplemental schedule

Schedule 11 – Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:

065 – Gasoline

124 – Gasohol

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
------------------------------	--------------	------	--

County	(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua				
02	Baker				
03	Bay				
04	Bradford				
05	Brevard				
06	Broward				
07	Calhoun				
08	Charlotte				
09	Citrus				
10	Clay				
11	Collier				
12	Columbia				
13	Dade (Miami-Dade)				
14	De Soto				
15	Dixie				
16	Duval				
17	Escambia				
18	Flagler				
19	Franklin				
20	Gadsden				
21	Gilchrist				
22	Glades				
23	Gulf				
24	Hamilton				
25	Hardee				
26	Hendry				
27	Hernando				
28	Highlands				
29	Hillsborough				
30	Holmes				
31	Indian River				
32	Jackson				
33	Jefferson				
Page 11 Subtotal					



Schedule 11 – Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/ denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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County	(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette				
35	Lake				
36	Lee				
37	Leon				
38	Levy				
39	Liberty				
40	Madison				
41	Manatee				
42	Marion				
43	Martin				
44	Monroe				
45	Nassau				
46	Okaloosa				
47	Okeechobee				
48	Orange				
49	Osceola				
50	Palm Beach				
51	Pasco				
52	Pinellas				
53	Polk				
54	Putnam				
55	St. Johns				
56	St. Lucie				
57	Santa Rosa				
58	Sarasota				
59	Seminole				
60	Sumter				
61	Suwannee				
62	Taylor				
63	Union				
64	Volusia				
65	Wakulla				
66	Walton				
67	Washington				
Page 12 Subtotal					
Subtotal from Page 11					
Total					



Check here if filing a supplemental schedule

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule 12/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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GALLONS

	DIESEL			D. Aviation
	A. Gasoline	B. Undyed	C. Dyed	
1. Total gallons delivered to other tax exempt entities (Schedule 10):				
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):				
3. Total gallons exported by other than bulk transfer (Schedule 7A):				
4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HW):				
5. Total gallons qualifying for credit: (add Lines 1,2,3, and 4)				
6. State fuel tax rate:				
7. State tax due: (Line 5 times Line 6)				
8. Collection allowance rates for state tax:				
9. State tax collection allowance calculation: (Line 7 times Line 8)				
10. Local option rate entitled to collection allowance:				
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10)				
12. Local option collection allowance rate:				
13. Local option collection allowance calculation: (Line 11 times Line 12)				
14. Local option tax rate not entitled to collection allowance:				
15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14)				
16. Ultimate vendor credit calculation:				
a. Gasoline: (Line 7 minus Line 9)				
b. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15)				
c. Aviation: (Line 7 minus Line 9)				
Shared Collection Allowance Add-back				
17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24				
18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):				
19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24				
20. State fuel tax rate:				
21. Tax subject to shared collection allowance: (Line 19 times Line 20)				
22. Shared collection allowance add back rates:				
23. Shared collection allowance add back: (Line 21 times Line 22)				
24. Allowable ultimate vendor credit				
A. Gasoline: (Line 16A plus Line 23A)				
B. Diesel: (Line 16B plus Line 23B)				
C. Aviation: (Line 16C plus Line 23C)				
25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 27.)				



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Check here if filing a supplemental schedule

Schedule 13B – EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Schedule 13B	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
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GALLONS

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Total gallons qualifying for credit:				
2. State fuel tax rate:				
3. State tax due: (Line 1 times Line 2)				
4. Collection allowance - state tax:				
5. State tax collection allowance calculation: (Line 4 times Line 3)				
6. Portion of local option tax rate entitled to collection allowance:				
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6)				
8. Local option tax collection allowance rate:				
9. Local option tax collection allowance: (Line 8 times Line 7)				
10. Portion of local option rate not entitled to collection allowance:				
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10)				
Failed EFT Credit Calculation				
12. Gasoline: (Line 3 minus Line 5)				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11)				
14. Aviation: (Line 3 minus Line 5)				
15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.)				

You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page 17) and attach both schedules to your return to qualify for this credit.



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Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year **2018**

DR-309631N

R. 09/18

Rule 12B-5.150, F.A.C.

Effective XX/XX

Page 1 of 13

General Information

Who Must File? - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under s. 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Terminal suppliers 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/taxes/eEnroll.

Your electronic return must be submitted by electronic data interchange, as provided in the *Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide*. This guide is available on our website at floridarevenue.com/forms.

Upon receipt of your electronic file the Department will provide three documents on Secure Net:

- File Receipt
- 997 Functional Acknowledgement
- Manifest

File Receipt will be provided immediately and notify you that your file has been uploaded into Secure Net.

997 Functional Acknowledgement will be provided within 24 to 48 hours of receipt of your file. This document provides confirmation that we were able to process your file and the file passed all EDI translation checks.

Manifest will be available within 24 hours of the 997 *Functional Acknowledgment*. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or hand-delivered to the Department 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, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Visit the Department's website at floridarevenue.com/taxes/filepay for information on filing and paying taxes electronically.

Late Returns: If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted online at floridarevenue.com/taxes/rates.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted on the Department's website at floridarevenue.com/taxes/rates.

Collection Allowance: If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the

collection allowance are entered by the Department and published annually in TIPs. Rates are posted on the Department's website at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene: Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene: Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

Lines 1 through 26 are on Page 4 of the return.

Do not make entries in shaded areas.

When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.

Line 1: Beginning Physical Inventory – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Note: Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

Line 3: Disbursements – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Gallons – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

Line 8: Tax-Paid Purchases – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

Line 9: Taxable Gallons – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

Line 10: Gasoline and Diesel – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

Line 11: Aviation – Multiply the gallons on Page 4, Line 9, Column D by the tax rate and enter the result.

Line 12: Collection Allowance

- **Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

Note: The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

Note: Terminal suppliers and importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 13: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

Note: Terminal Suppliers and Importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 14: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

Note: If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Electronic Data Interchange (EDI), we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Line 15: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, (Page 12), Column C.

Line 16: Collection Allowance – Gasoline Local Option Tax – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

Line 17: Local Option Tax Not Entitled to Collection Allowance – Enter the total amount of tax from Schedule 11, Page 12, Column E.

Line 18: Total Local Option Tax Due – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

Line 19: Local Option Tax Entitled to Collection Allowance – Diesel – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

Line 20: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

Line 21: Local Option Tax Not Entitled to Collection Allowance – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

Line 22: Total Local Option Tax Due – Diesel – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

Line 23: Total Tax Due – Gasoline – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

Line 24: Total Tax Due – Diesel – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

Line 25: Total Tax Due – Aviation – Enter the amount from Line 14, Column D.

Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.

Line 27: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 25.

Line 28: Credit Memos Issued by DOR – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

Line 29: Other Allowed Credits – Enter the amount from Schedule 13B, Page 17, Line 15.

Line 30: Tax Due with Return – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

Line 31: Penalty – If your return is late, compute penalty as indicated on Page 2 under “Late Returns” and enter the result.

Line 32: Interest – If your tax payment is late, compute interest as indicated on Page 2 under “Late Returns” and enter the result.

Line 33: Total Due with Return – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return.

YOU MUST SIGN AND DATE THE RETURN.

Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

Note: Do not enter information in shaded areas.

If you report:

- Less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN

– Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

Note - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 99999999 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering “BA” in Column 3, “SUM” in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
Note: Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in

Column 3, “SUM” in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Undyed Diesel and Biodiesel Blends - Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other Than Biodiesel – Use the following instructions if you blend tax paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column (5): Not required for Florida reporting purposes.

Columns (6) and (7): Sold to/Purchaser’s Name/FEIN – Enter the name and FEIN of the company the product was sold to.

Column (8): Date Shipped – Enter the date the product was shipped.

Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (10): Net Gallons – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.

Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

Note: Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

Note: Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel: If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail

service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by EDI you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

Blending and Converting – Diesel

If you convert or blend a product (listed in the Product Type Table) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

The Rate on Aviation Gasoline by Product and Use

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
Gasoline (Octane \geq 75 and Lead Content \leq 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .
Not Gasoline (Octane $<$ 75 or Lead Content $>$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 212, F.S. 6% + Surtax on the total sales price.

Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by vessel or pipeline. Complete this schedule in detail for each

disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

Special Provision for Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

Deliveries to Facilities Not Registered With the DEP. If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

Aviation Gasoline Delivered or Used – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

Other Schedules

Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county

code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a

greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13 to Line 27 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

Schedule 12 Instructions for Shared Collection Allowance Add-back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

Note: *To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32399-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.*

Table of Product Types

Column A	Column B
065 – Gasoline 124 – Gasohol E00 – Denatured Ethanol	167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
Column C	Column D
226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene	125 – Aviation Gasoline 130 – Jet Fuel 142 – Undyed Kerosene

Table of Schedule Types

Schedule of Receipts Table - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

Schedule of Disbursements Table - Use one of the following schedule types for each product type reported.	
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 Locations and End-Users
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
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
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.



Motor and Other Fuel Taxes

EDI Technical Implementation Guide

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 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 Department's website at: floridarevenue.com/taxes/fuel.

Current and historic tax and interest rates are available on the Department's website at: floridarevenue.com/taxes/rates.

Purpose

The Florida Department of Revenue 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: floridarevenue.com/forms. 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 Department's File and Pay webpage at: floridarevenue.com/taxes/filepay.

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 email 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:

- floridarevenue.com.

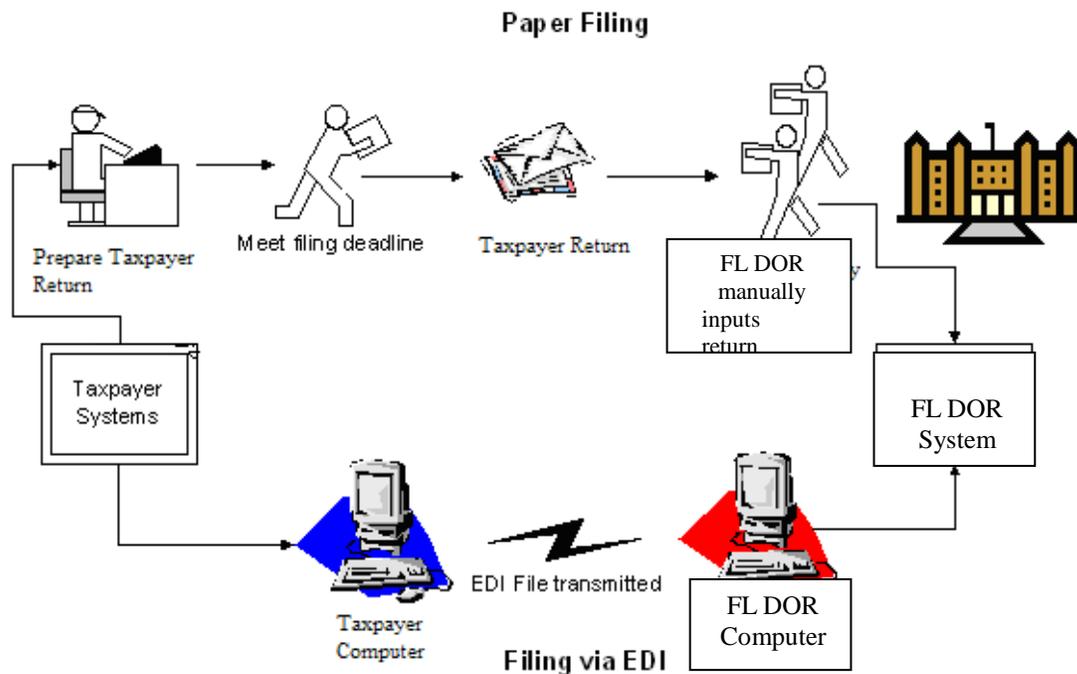
State of Florida Website:

- 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 File and Pay webpage at: floridarevenue.com/taxes/filepay. 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 13 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 17.

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 24
and/or

Terminal Supplier Transaction Set Header Description – page 35

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. Note: Beginning inventory** is only systematically required for your first filing. However, if you wish to have beginning inventory displayed on your PDF, you must include it in your submission files.
4. **Reject notification email.**

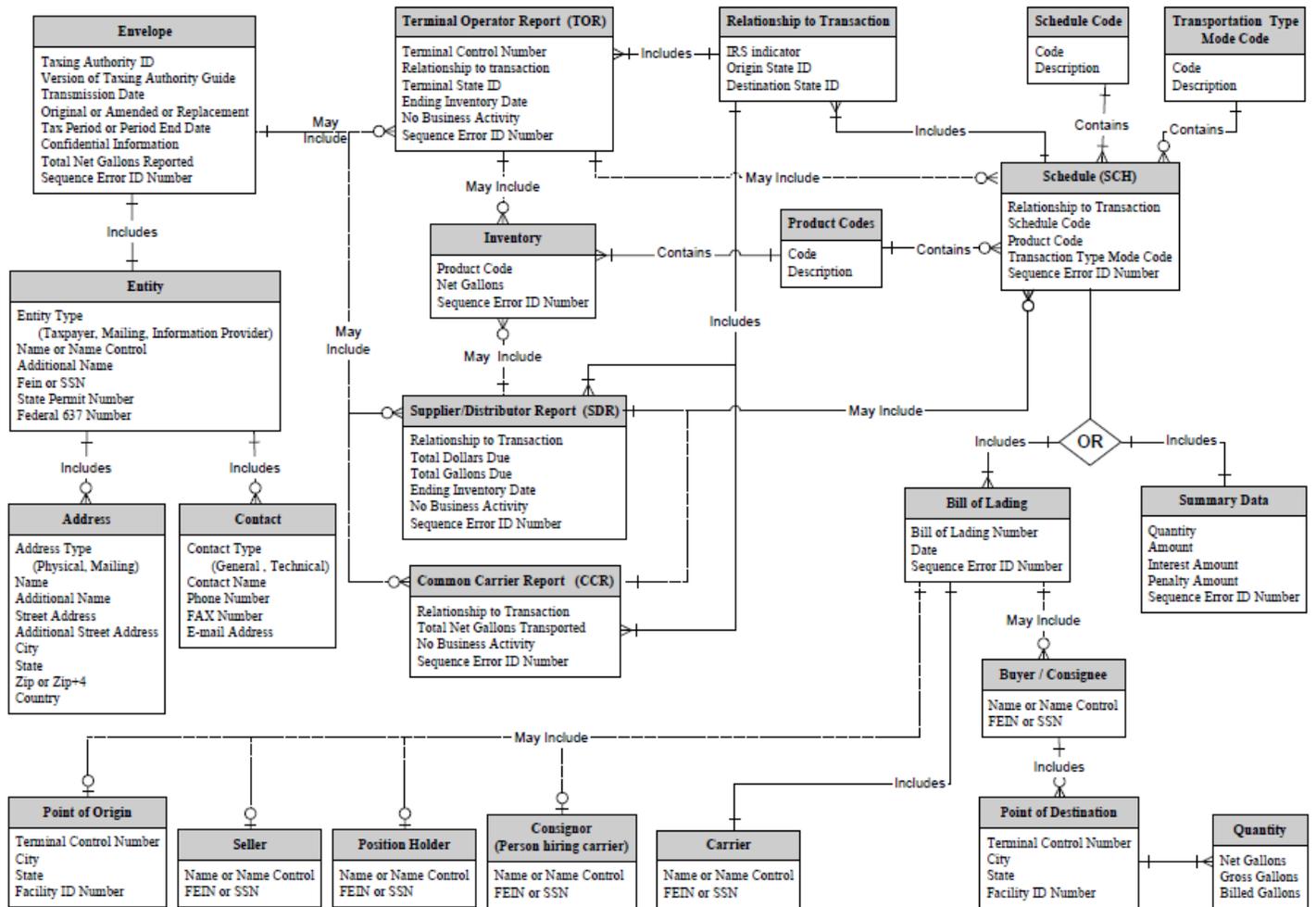
Overview of timeline.

EDI files are processed through the translator and SecureNet validation system each business day. Weekend and Holiday processing may be 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~ ~32~590000031 ~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~590000031~8504145792~20070518~1045~000000032~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~1~000000032\									
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 Descriptio	
						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~10~000000001\									
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

RELEASE • 004030

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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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
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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- Tax Information Exchange

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		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~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 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	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~~~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.									
DTM05	4250		X	Date Time Period Format Qualifier	ID	3	3	"RDS" = Range of Dates	
DTM06	4251		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 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.									

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.									

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	1	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	1	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	1048		O/Z	Business Function Code	ID	1	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								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	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~John Doe~TE~4069959988~FX~4069950329~EM~jdoe@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									Pos. No. 0100	
Tax Form Segment										
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									(Conditional)	
Reference Number Segment									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									(Conditional)	
Form Group Segment									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									(Required if FGS is Used)	
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	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									
Name Segment 3 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	"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~~24~59688888\									
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									
Name Segment 6 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	"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~~24~65666666\									
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 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	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 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	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 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		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										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	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~~~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.											
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.											
FTA Note: None											

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.											
FTA Note: None											

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	Transaction Handling Code	ID	1	1	“T” = 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 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~Johnny’s Petro\										
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	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~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@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										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	"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										(Conditional)	
Reference Number Segment										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										(Conditional)	
Form 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	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										(Required if FGS is Used)	
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 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~~~1000~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	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	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	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	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	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	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	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 Name Segment 7							(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 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~~24~65722222\										
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 Name Segment 8							(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 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=180086,00.html)		
N1~DT~~TC~T59FL2028\										
Syntax Notes: N103 and N104 are required.										
FTA Notes: None										

Option 2

Point of Destination Name Segment 8							(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 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 Name Segment 8							(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 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	
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~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-Element 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-Element 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	
						999999
N	0300	AK2	Transaction Set Response Header	O	1	
						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.

997 Functional Acknowledgment

Data Element Note								(Optional) Pos. No. 0500
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length 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	Length 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 = Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree. 5 = Number of included transaction sets does not match actual count. 6 = Group control number violates syntax 10 = Authentication key name unknown 11 = 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.
AK906	716		O	Functional Group Syntax Error Code	ID	1	3	
AK907	716		O	Functional Group Syntax Error Code	ID	1	3	
AK908	716		O	Functional Group Syntax Error Code	ID	1	3	
AK509	716		O	Functional Group Syntax Error Code	ID	1	3	
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*590000031 *080416*1118*~<*00403*000000001*0*P*~>~
GS*FA*FL0096*590000031*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
- 1B Gallons received from supplier for export - other states taxes 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
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
02	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~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000036~0~T~^\
GS~TF~590000031~8504145792~20070518~1045~000000036~X~004030\
ST~813~9636~20071\
BTI~T6~050~47~FLDOR~20070518~~24~590000031~~~SV~ FLTRUEX12~00\
DTM~194~20070531\
N1~TP~TEST59036\
PER~CN~John Doe~TE~8505555555~FX~8509999999~EM~jdoe@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~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@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~222221\
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~442221\
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~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\ BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~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~John Doe~TE~8504444444~FX~8509999999~EM~jdoe@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 File Only

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20071231\
N1~TP~FileOnly\ PER~CN~Jane Doe~TE~8504444444~FX~8509999999~EM~jdoe@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~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~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~John Doe~TE~8504444444~FX~8509999999~EM~jdoe@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~~32~590000031~ZZ~FL0096~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~ SV~FLTRUEX12~00\
DTM~194~20080430\
N1~TP~NoActivity\
PER~CN~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@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~      ~32~590000031   ~ZZ~FL0096      ~080411~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080411~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080411~~24~590000031~~~ SV~FLTRUEX12~00\
DTM~194~20080331\
N1~TP~Looping Structure\ PER~CN~John
Doe~TE~8504145999~FX~8509999999~EM~jdoe@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~~24~679999999\
N1~CA~~24~579999999\
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~~24~479999999\
N1~CA~~24~379999999\
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~~24~179999999\
N1~CA~~24~779999999\
N1~WD~~FA~879999999\
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~~24~689999999\
N1~CA~~24~589999999\
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)

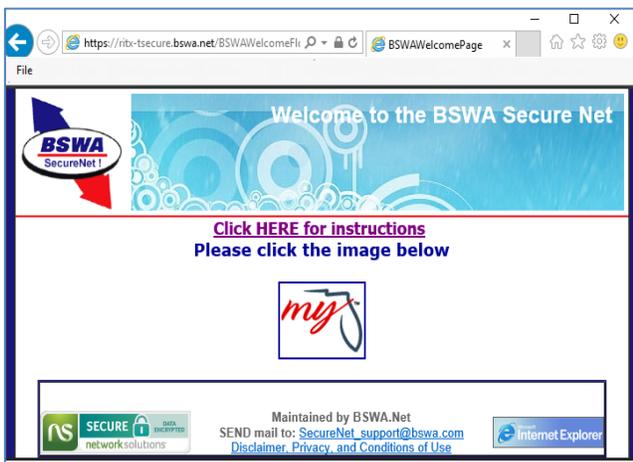
(Destination changed)

Appendix I - SecureNet Instructions

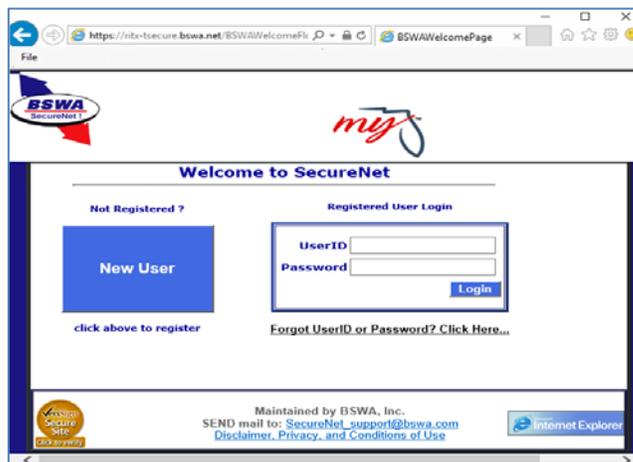
You may access the SecureNet system from: floridarevenue.com/taxes/filepay. Look for the heading “Upload a File Using SecureNet,” then select Fuel Tax – Terminal Operator and Terminal Supplier. You will navigate to the BSWA SecureNet Welcome page shown below.

Login

Select the MyFlorida box ICON

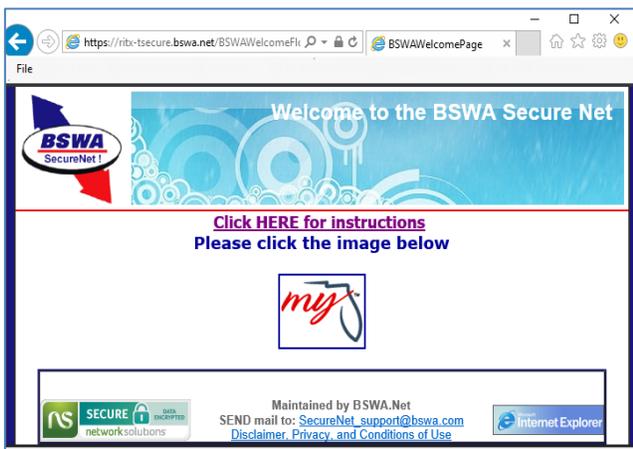


Enter your UserID and Password then Select ‘Login’

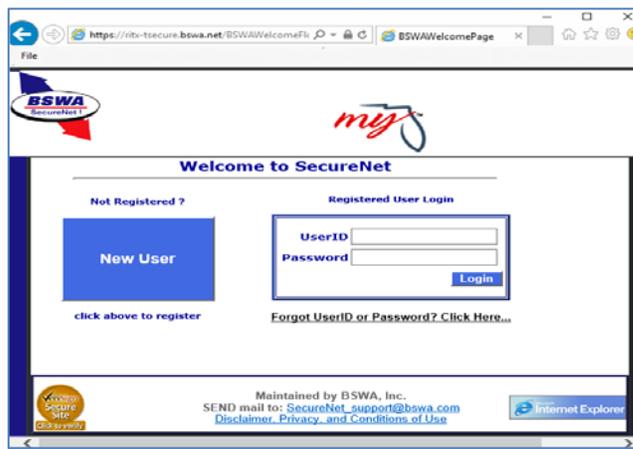


Setting up a new account

Select the MyFlorida box ICON

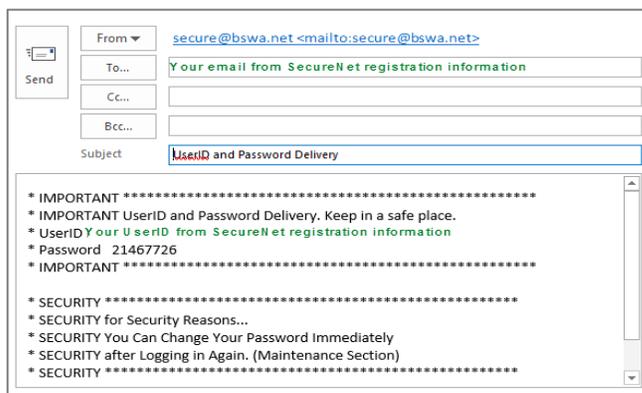
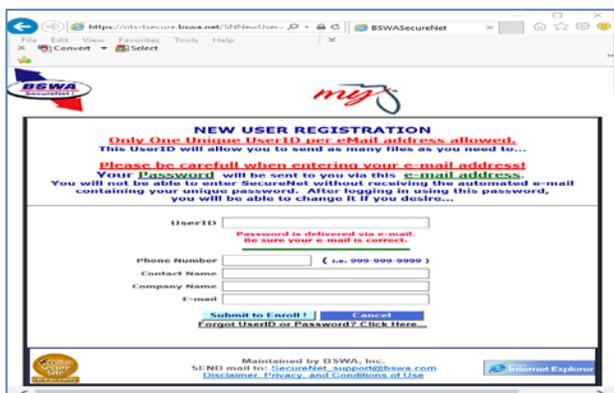


Select ‘New User’



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.

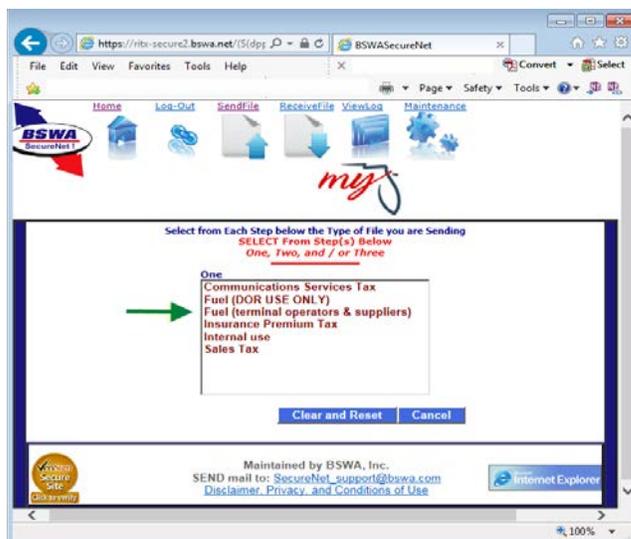
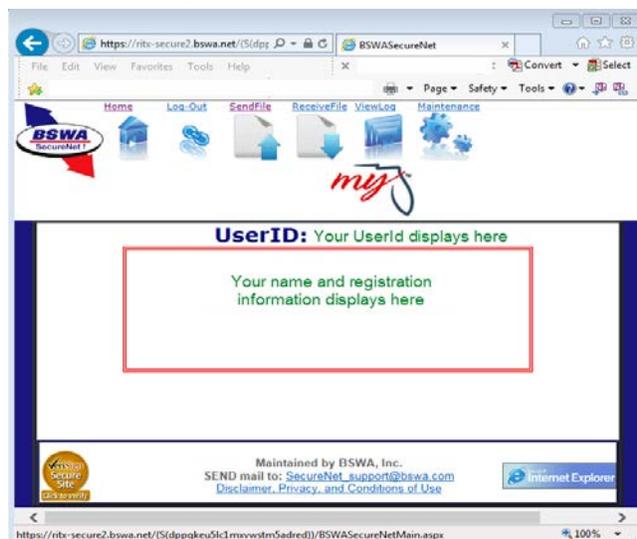


Upload process

Once logged into SecureNet

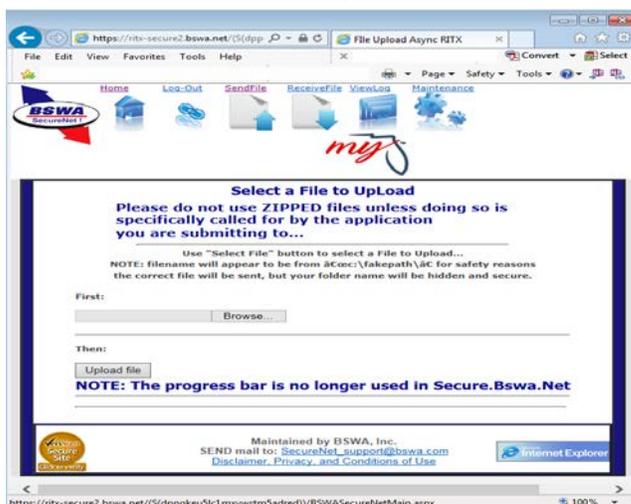
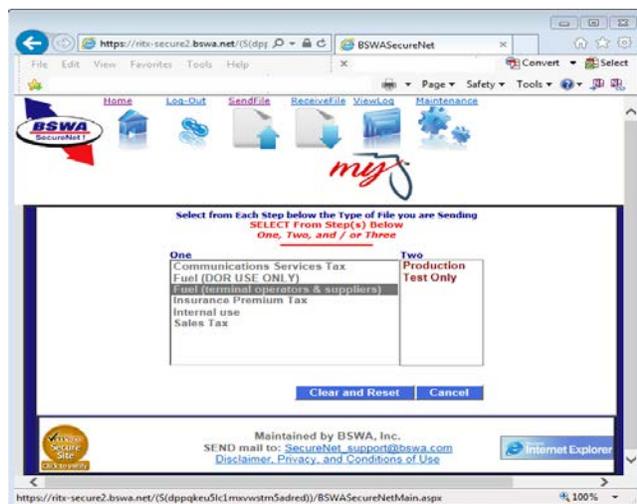
From Home page activity ribbon area select 'SendFile'

Select Fuel (terminal operators & suppliers)

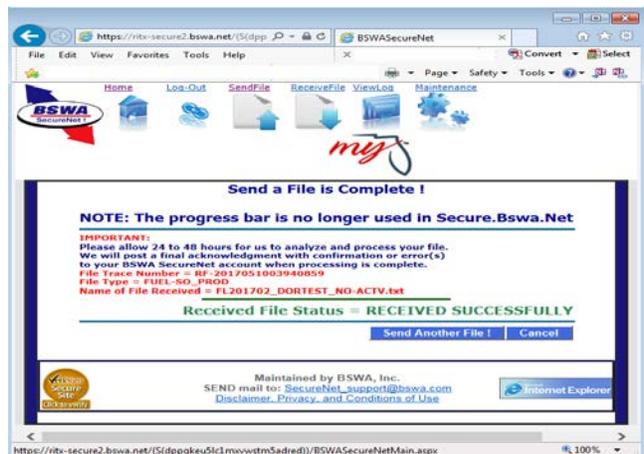


Select Production or Test Only

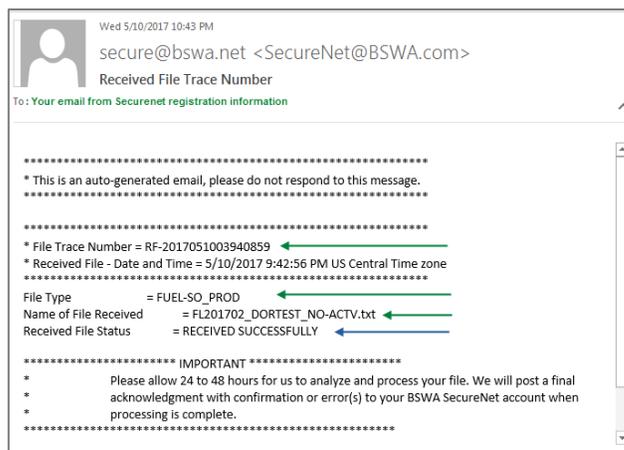
Browse and select your file from your system or PC then select 'Upload file'



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



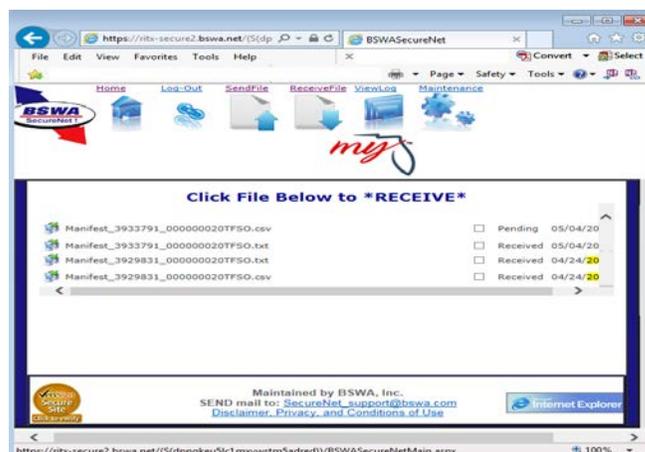
Accessing Manifests & Other Features

Courtesy email is sent directing you to get your manifest if no formatting errors are encountered.

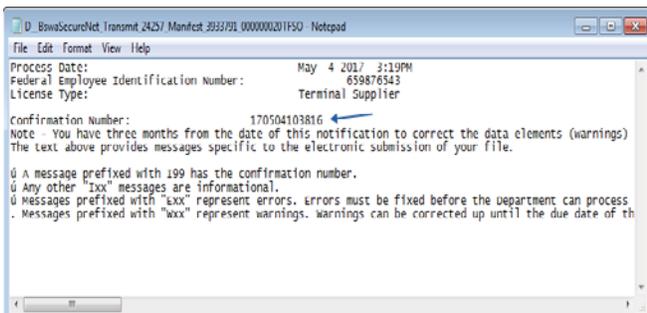
Now Login to SecureNet



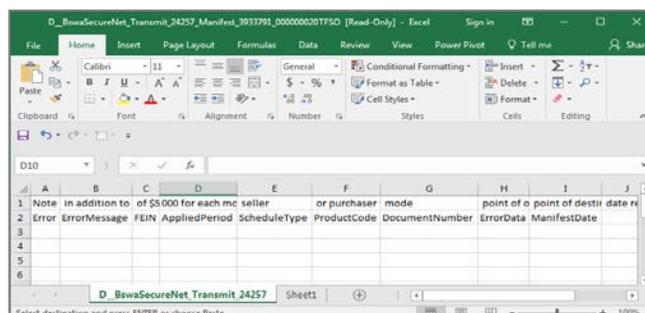
From Home page activity ribbon area, select 'ReceiveFile'. Select your file to download, and a pop-up opens for save/open options



Text manifest example



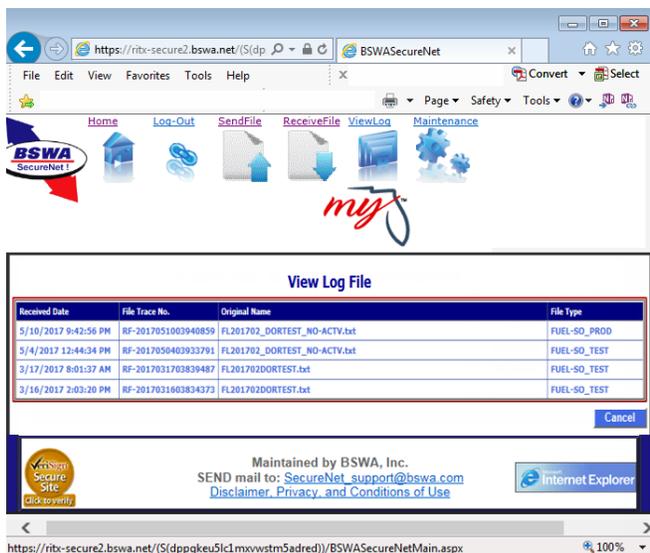
CSV manifest example



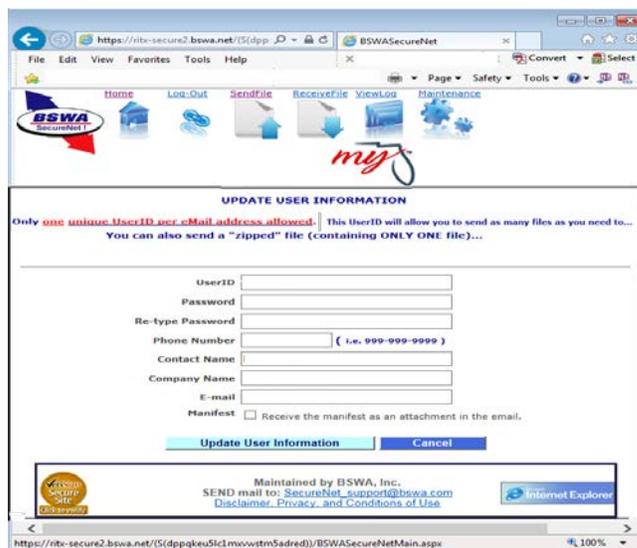
Note: All submissions that receive a manifest with a confirmation number will have a return PDF produced which are available after 5:00 PM ET, the same day the manifest is provided.

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



ATTACHMENT 4



June 13, 2018

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 Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Chief Cabinet Aide

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

THROUGH: 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, Florida Statutes, Impact: No impact

The Department has reviewed these proposed amended rules and forms 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 will not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory cost 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 proposed rules.

Why are the proposed rule amendments necessary? The proposed amendments to current rules and forms are necessary to reflect statutory changes the Florida Legislature enacted in Chapter 2018-118, Laws of Florida.

What do the proposed amendments to these rules do?

Rule 12D-7.003, F.A.C., Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

The proposed changes amend Rule 12D-7.003, F.A.C., to remove a former statutory requirement that a disabled veteran and spouse must be married at least five years on the date of the veteran's death, based on 2018 amendments to s. 196.24, F.S.

Rule 12D-16.002, F.A.C., Index to Forms

The proposed changes to Rule 12D-16.002, F.A.C.:

- The amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must be married at least five years based on 2018 amendments to s. 196.24, F.S.
- The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, add to the application, estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants, as a result of Hurricane Irma or citrus greening, implementing s. 218.135, F.S.

Were comments received from external parties? No. The Department published a Notice of Rule Development on May 1, 2018, stating a workshop would be held, if requested in writing, on May 15, 2018. The workshop was not requested, and no workshop was held. No written comments were received.

Attachments

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules; and
 - Federal comparison statement;
- 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-7.003, F.A.C.

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to subsection (2) of Rule 12D-7.003, F.A.C., removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to this rule is to implement the removal of the prior statutory requirement, that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death. As the requirement is no longer in statute, it must be removed from the rule.

FEDERAL COMPARISON STATEMENT

The provisions in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.003, F.A.C., in the Florida Administrative Register (F.A.R.) on May 1, 2018 (Vol. 44, No. 85, p. 2049). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendment.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO: RULE TITLE:

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons
Totally and Permanently Disabled; Disabled Ex-Service Members,
Spouses

PURPOSE AND EFFECT: The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to subsection (2) removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death. The effect of this amendment is to implement the removal of this statutory requirement which no longer exists for an existing exemption for disabled ex-service members. The rule text is on the Department's website at <http://floridarevenue.com/rules>.

SUMMARY: The amended rule implements the removal of the statutory requirement which no longer exists for an existing exemption for disabled ex-service members.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency 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 Agency.

The Agency 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: FS. 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: FS. 196.202, 196.24 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: TBD

PLACE: Conference Room 1220, Building 2, Capital Circle Office Complex, 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:

Mike.Cotton@floridarevenue.com or (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, Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.003

**12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons
Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.**

(1) No change.

(2)(a) The \$5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, shall be considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unremarried surviving spouse of such a disabled ex-service member ~~who was married to the ex-service member for at least 5 years at the time of the ex-service member's death~~ is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., shall be cumulative, but in no event shall the aggregate exemption exceed \$6,000 for an individual, except where the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under Section 196.24, F.S. In that event the cumulative exemption shall not exceed \$11,000 for an individual.

(3) No change.

*Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24 FS. History—
New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06,
10-2-07,_____.*

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: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 1, 2018

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 purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to this rule implement statutory changes enacted in the 2018 legislative session and update two forms for statutory compliance.

FEDERAL COMPARISON STATEMENT

The provisions in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

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 May 1, 2018 (Vol. 44, No. 85, p. 2050). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

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 this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, L.O.F. Based on 2018 amendments to s. 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening. The rule text is on the Department's website at <http://floridarevenue.com/rules>.

SUMMARY: The proposed amendments to Rule 12D-16.002, Index to Forms, incorporates changes to Forms DR-420FC and DR-501 to bring them into compliance with current statutes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency 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 Agency.

The Agency 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 IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: TBD

PLACE: Conference Room 1220, Building 2, Capital Circle Office Complex, 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: Mike.Cotton@floridarevenue.com or (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, 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
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 (14)(b) No change.	
(14)(c) DR-420FC	Distribution to Fiscally Constrained Counties Application (r. 08/10) https://www.flrules.org/Gateway/reference.asp?No=Ref-01753 https://www.flrules.org/Gateway/reference.asp?No=Ref-	xx/xx 11/12
(14)(d) through (38)	No change.	
(39)(a) DR-501	Original Application for Homestead and Related Tax Exemptions (r. 1/18)	xx/xx 1/18

<https://www.flrules.org/Gateway/reference.asp?No=Ref-09022>

<https://www.flrules.org/Gateway/reference.asp?No=Ref->

(39)(b) through (61)(b) 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, 1-17-18, 4-10-18, XX-XX-XX.

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: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 1, 2018



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 4

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.

Continued on page 2

In addition to homestead exemption, I am applying for the following benefits. See page 3 for qualification and required documents.
By local ordinance only: <input type="checkbox"/> Age 65 and older with limited income (amount determined by ordinance) <input type="checkbox"/> Age 65 and older with limited income and permanent residency for 25 years or more <input type="checkbox"/> \$500 widowed <input type="checkbox"/> \$500 blind <input type="checkbox"/> \$500 totally and permanently disabled <input type="checkbox"/> Total and permanent disability - quadriplegic <input type="checkbox"/> Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind <input type="checkbox"/> Disabled veteran discount, 65 or older <input type="checkbox"/> Veteran disabled 10% or more <input type="checkbox"/> Disabled veteran confined to wheelchair, service-connected <input type="checkbox"/> Service-connected totally and permanently disabled veteran or surviving spouse <input type="checkbox"/> Surviving spouse of veteran who died while on active duty <input type="checkbox"/> First responder totally and permanently disabled in the line of duty or surviving spouse <input type="checkbox"/> Surviving spouse of first responder who died in the line of duty Other, specify: _____

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 _____

Signature, co-applicant

Date _____

File the signed application for exemption with the county property appraiser.

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 if you have questions about your exemption.

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	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
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.
The forms may be available on your county property appraiser's website
or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return



DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

DR-420FC
Rule 12D-16.002, F.A.C.
Effective XX/XX
Page 1 of 3

Application is due November 15

_____ County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to Amendment 1	Current Year Reduction Due to Conservation Lands	Reduction in TPP Taxable Value for Citrus Production/Packing	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4
 Column 2: Property appraiser estimate (See page 2.)
 Column 3: Property appraiser estimate (See page 2.)
 Column 4: Property appraiser estimate (See page 2.)

Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 6: DR-420, Line 10
 Column 7: DR-420, Line 16
 Column 8: DR-420MM, Line 13

Signature of property appraiser

Date

Signature of county official

Date

See instructions on page 2.

Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.135, F.S., includes the offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment resulting from implementing s. 193.4516, F.S. This applies to the 2018 property tax roll.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to Amendment 1: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col. 4. Reduction in TPP Taxable Value for Citrus Production/Packing Equipment Not in Use.

Calculate the reduction in taxable value as:

- The difference between the just value of the tangible personal property owned and operated by a citrus fruit packing or processing facility that is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening and the salvage value of the equipment, less any other tangible personal property exemptions allowed.

The estimates should be comparable to the values certified on the tangible personal property tax roll and Forms DR-403V and DR-489V. The estimate should not include any impact of the above provisions on property that is already totally exempt from taxation.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

Mail your application to:

Florida Department of Revenue
Property Tax Oversight: Fiscally Constrained Counties
P.O. Box 3000
Tallahassee, Florida 32315-3000

Or Email your signed application to:

PTOResearchAnalysis@FloridaRevenue.com

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form Number</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification
DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data

ATTACHMENT 5



June 13, 2018

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 Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: 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 Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for the following proposed rules.

Why are the proposed rules necessary?

The amendments to Rule 12E-1.008 F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, are needed to update the Department's requirement to provide recipients with documentation to request an informal review. The amendments incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The amendments to Rule 12E-1.011, F.A.C., Lottery Intercept, are needed to incorporate the Notice of Intent to Deduct Lottery Winnings (CS-EF160) used to notify an obligor that prize money is being deducted and applied to past-due support.

The amendments to Rule 12E-1.014, F.A.C., Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services, are needed to update the criteria for certifying a parent who owes support for the Federal Offset and Passport Denial Programs; add information about offsetting federal payments other than income tax refunds; add a provision excluding retroactive support from offset in certain circumstances; add provisions for referring a potentially erroneous tax refund offset for review by the Internal Revenue Service; update the conditions for decertification from Passport Denial; and add criteria for referring cases to the U.S. Department of the Treasury for full collection services. The amendments incorporate form CS-EF36A.

The amendments to Rule 12E-1.030 F.A.C., Administrative Establishment of Child Support Obligations, are needed to correct terminology in incorporated form CS-ES96, CS-OA120R and CS-OA140R.

The amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, are needed to correct terminology in incorporated form CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

What do the proposed rules do?

The amendments to Rule 12E-1.008 F.A.C., incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The amendments to Rule 12E-1.011 F.A.C., provide information about the method for noticing the obligor, and the number of days the obligor has to contest the Department's action. The amendment incorporates form CS-EF160.

The amendments to Rule 12E-1.014 F.A.C., incorporate form CS-EF36A.

The amendments to Rule 12E-1.030 F.A.C. incorporate form CS-ES96, OA120R and CS-OA140R.

The amendments to Rule 12E-1.036 F.A.C., incorporate forms CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

Were comments received from external parties? No. A rule development workshop was scheduled to be held on May 16, 2018, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

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
- Draft Notice of Proposed Rule with rule text
- Incorporated materials

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

DIVISION OF CHILD SUPPORT ENFORCEMENT

AMENDING RULES 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 AND 12E-1.036

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.008 F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, update the Department's requirement to provide recipients with documentation to request an informal review. The amendments incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The proposed amendments to Rule 12E-1.011, F.A.C., Lottery Intercept, incorporate the Notice of Intent to Deduct Lottery Winnings (CS-EF160) used to notify an obligor that prize money is being deducted and applied to past-due support.

The proposed amendments to Rule 12E-1.014, F.A.C., Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services, update the criteria for certifying a parent who owes support for the Federal Offset and Passport Denial Programs; add information about offsetting federal payments other than income tax refunds; add a provision excluding retroactive support from offset in certain circumstances; add provisions for referring a potentially erroneous tax refund offset for review by the Internal Revenue Service; update the conditions for decertification from Passport Denial; and add criteria for referring cases to the U.S. Department of the Treasury for full collection services. The amendments incorporate form CS-EF36A.

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of

Child Support Obligations, correct terminology in incorporated form CS-ES96, CS-OA120R and CS-OA140R.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, correct terminology in incorporated forms CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

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 purpose of the proposed amendments to Rule 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030, and 12E-1.036 F.A.C., is to align administrative rules with Department procedures and incorporate forms used by the Child Support 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

MAY 16, 2018

A Notice of Rule Development was published in the Florida Administrative Register on May 2, 2018 (Vol. 44, No. 86, P. 2080), to advise the public of the proposed changes to Rule 12E-1.008, 12E-1.011, 12E-1.014, 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 May 16, 2018. 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

CHILD SUPPORT ENFORCEMENT PROGRAM

RULE NO: RULE TITLE:

12E-1.008 Determination of Cooperation; Determination of Noncooperation;
Determination of Good Cause

12E-1.011 Lottery Intercept

12E-1.014 Internal Revenue Service Tax Refund Offset Program; Passport Denial;
Internal Revenue Service Full Collection Services

12E-1.030 Administrative Establishment of Child Support Obligations

12E-1.036 Administrative Establishment of Paternity and Support Obligations

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12E-1.008 F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, is to update the Department's requirement to provide recipients with documentation to request an informal review, and to incorporate by reference forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The effect of the amendment is to provide the forms the Department intends to use to provide recipients with documentation to request an informal review.

The purpose of the proposed amendments to Rule 12E-1.011 F.A.C., Lottery Intercept, is to incorporate by reference the Notice of Intent to Deduct Lottery Winnings (CS-EF160) used to notify an obligor that prize money is being deducted and applied to past-due support.

The effect of the amendment is to provide the form the Department intends to use to

notify an obligor that prize money is being deducted and applied to past-due support.

The purpose of the proposed amendments to Rule 12E-1.014 F.A.C., Internal Revenue Service Tax Refund Offset Program; Passport Denial; Internal Revenue Service Full Collection Services, is to update the criteria for certifying a parent who owes support for the Federal Offset and Passport Denial Programs; add information about offsetting federal payments other than income tax refunds; add a provision excluding retroactive support from offset in certain circumstances; add provisions for referring a potentially erroneous tax refund offset for review by the Internal Revenue Service; update the conditions for decertification from Passport Denial; add criteria for referring cases to the U.S. Department of the Treasury for full collection services; incorporate by reference form CS-EF36A, and update the name of the rule to more accurately reflect its contents.

The effect of the amendments is to provide the forms the Department intends to use in Federal Offset, Passport Denial, and Secretary of the Treasury Full Collection Services proceedings.

The purpose of the proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of Child Support Obligations, is to incorporate by reference changes to forms CS-ES96, CS-OA120R and CS-OA140R the Department uses in administrative proceedings.

The effect of the amendments is to correct terminology in forms the Department uses in administrative proceedings.

The purpose of the proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, is to incorporate by reference changes to forms CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40, the Department uses in administrative proceedings.

The effect of the amendments is to correct terminology in forms the Department uses in administrative proceedings.

SUMMARY: The rule amendments incorporate changes to procedures and forms used by the Child Support Program.

The proposed amendments to Rule 12E-1.008, F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, substantially rewords the rule which establishes how the Department determines cooperation and noncooperation in child support cases.

The proposed amendments to Rule 12E-1.011 F.A.C., Lottery Intercept, incorporates by reference the notice the Department uses to notify an obligor that prize money is being deducted and applied to past-due support.

The proposed amendments to Rule 12E-1.014 F.A.C., Internal Revenue Service Tax Refund Offset Program; Passport Denial; Internal Revenue Service Full Collection Services, substantially rewords the rule which establishes how the Department: certifies a parent who owes support for the Federal Offset and Passport Denial Programs; adds information about offsetting federal payments other than income tax refunds; excludes retroactive support from offset in certain circumstances; refers potentially erroneous tax refund offsets for review by the Internal Revenue Service; updates the conditions for decertification from Passport Denial; adds criteria for referring cases to the U.S. Department of the Treasury for full collection services; and updates the name of the rule to more accurately reflect its contents.

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of Child Support Obligations, incorporates by reference changes to forms used in

administrative proceedings.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, incorporates by reference changes to forms the Department uses in administrative proceedings.

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 wishing 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: ss. 61.13(1)(b)7., 61.14(1)(d), 409.2557(3), 409.2557(3)(h), 409.2557(3)(i), 409.2557(3)(p), 409.256(17), 409.2563(7)(e), 409.2564(13), 409.2563(16), 409.25633(9), FS.

LAW IMPLEMENTED: ss. 24.115(4), 61.17, 409.256, 409.2563, 409.25633, 409.2564,

409.2572, 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: TBD

PLACE: TBD

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such proceeding by contacting Bobby York at (850) 617-8037. 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 IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM

AMENDING RULE 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 AND 12E-1.036

Substantial rewording of Rule 12E-1.008 follows. See Florida Administrative Code for present text.

12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause.

(1) Definitions.

(a) Definitions. As used in this section:

1. “Applicant” or “recipient” means an individual who has applied for or receives public assistance.
2. “Cooperation” means an applicant or recipient taking the actions identified in Section 409.2572, F.S., as requested by the child support program, to assist in identifying and locating the parent who owes support; establishing paternity; establishing, modifying, and enforcing medical and financial support; and collecting support or other payments or property due from the parent who owes support.
3. “Department” means the Department of Revenue.
4. “Good cause” means a legally and factually sufficient reason to excuse the applicant or recipient from cooperation requirements as determined by the Department, after evaluating the applicant or recipient’s written good cause claim, and other evidence available to the Department, in accordance with subsection (5) of this rule.

5. “Public assistance” means temporary cash assistance; food assistance received on behalf of a child under 18 years of age residing most of the time with only one parent or a nonparent caregiver; or money paid for foster care or Medicaid under Title IV-E and Title XIX of the Social Security Act, respectively.

(2) Cooperation Requirements for Applicants or Recipients of Public Assistance. As a condition of eligibility for public assistance, an applicant or recipient must cooperate in good faith with the child support program to help the Department identify and locate the alleged father or parent who owes support, establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support or the applicant must request to not cooperate. An adult who applies for or receives Medicaid services for a child only is not required to cooperate. An applicant or recipient of Medicaid-only must cooperate in establishing, modifying and enforcing medical support if the applicant or recipient is receiving Medicaid. The requirement for an applicant or a recipient to cooperate with the child support program will be excused only when the Department has approved a request for good cause to not cooperate in accordance with subsection (5).

(a) Cooperation Requirement for Applicants for Public Assistance.

1. The requirement to cooperate for purpose of public assistance eligibility is satisfied if the applicant provides the Department, either directly or through the Department of Children and Families, the following information concerning the alleged father or parent who owes support of each child for whom public assistance is sought:

a. First and last name;

b. Gender;

c. Race; and

d. Date of birth or social security number.

2. If the applicant does not cooperate as required by subparagraph 1, the applicant must be interviewed by the Department. At the interview, the applicant may cooperate by providing information concerning the alleged father or parent who owes support of each child. An applicant who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.

3. An applicant is not eligible for public assistance when the applicant does not cooperate with the Department as provided by subparagraphs 1. and 2. The Department will notify the Department of Children and Families of the applicant's noncooperation as provided by subsection (6).

4. Once the applicant or recipient satisfies the requirement to cooperate for purposes of public assistance eligibility, the applicant or recipient must cooperate further with the Department as provided by subsection (2), paragraph (b) and Section 409.2572, F.S.

(b) Continuous Cooperation Requirement.

1. A recipient of public assistance must continue to make a good faith effort to cooperate with the Department as provided by Section 409.2572, F.S., to assist the Department in its efforts to identify and locate the alleged father or parent who owes support to establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support.

2. The recipient must provide the following information regarding the alleged father or parent who owes support when requested by the Department, if known:

a. Social Security Number;

b. Race;

c. Date of birth;

d. Current or former employer;

e. Place of birth;

f. Current or former address and phone number;

g. Driver license number and state where issued;

h. Make, model, license number of vehicles owned, and state where the vehicle is or was registered;

i. Arrest and incarceration history; and

j. Other information, based upon individual case circumstances, that may help the

Department determine the identity and location of the alleged father or parent who owes support.

3. A recipient who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.

(3) Determination of Noncooperation. If a recipient of public assistance does not cooperate with the Department as provided by Section 409.2572, F.S., and subsection (2), the Department will mail the Notice of Noncooperation (CS-CF07), incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) to the recipient at the last known address provided to the Department.

(a) The recipient may return the CS-CF07 or contact the Department within 10 business days after the date of mailing of the notice to make arrangements to cooperate, request good cause to not cooperate, or request the Department to conduct an informal review as provided by subsection (4). At the time of the request for informal review the recipient may state if they want to be present during the review and if they want a representative present during the review.

(b) If the recipient does not take timely action as required by subsection (3)(a), the

Department will notify the Department of Children and Families of the recipient's noncooperation as provided by subsection (6).

(c) The Department does not report noncooperation to the Department of Children and Families if the recipient cooperates by the date specified in the CS-CF07 notice mailed to the recipient. The recipient is not reported as uncooperative unless the request to not cooperate is denied by the Department as provided by subsection (5) and the recipient continues to not cooperate. Food assistance-only recipients must make requests to not cooperate directly to the Department of Children and Families.

(4) Request for Informal Review.

(a) Reviews of pending determinations of noncooperation requested pursuant to subsection (3), paragraph (b), must be completed within 20 business days after receipt of a completed request for review. The Department will contact the recipient with an explanation of the additional information required if an incomplete request is provided to the Department. The Department will make arrangements for the parent to comply with the requested action if the parent indicates their intent is to cooperate in their request for a review. The Department will determine the recipient is noncooperative and notify the Department of Children and Families if the parent indicates their intent is to not cooperate in their request for a review. The Department will take the following actions when a completed request for review is received by the Department.

1. Schedule a date to conduct the review if the recipient has requested to be present for the review and send a notice to the recipient to appear in a local child support office before the date specified in the notice, which must be at least 10 days after the date the notice is mailed. If the recipient chooses to have a representative present at the review, the recipient is responsible for

making those arrangements.

2. Conduct the review. Reviews consist of an examination of the Department's case record, interview with Department staff and an evaluation of the recipient's statements. The Department provides the results of the review to the parent on the Notice of Decision on Noncooperation (CS-CF38), incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(5) Good Cause Request to not Cooperate in Public Assistance Cases. The Department is authorized in accordance with 42 U.S.C. 654(29), and Section 409.2572(4), F.S., to determine a recipient's request to not cooperate in public assistance cases, except when the recipient is receiving only food assistance. Food assistance-only recipients must make requests to not cooperate directly to the Department of Children and Families. An approved request excuses the recipient from the requirement to cooperate with the Department on the specific case against a specific alleged father or parent who owes support for which the request to not cooperate is approved.

(a) When an applicant or recipient states he or she does not want to cooperate because doing so will endanger the recipient or child(ren), the recipient must complete, sign and return the Request to Not Cooperate (CS-CF08) form, incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) with supporting documents within 20 days after the date of the Request to Not Cooperate. If the recipient does not provide documentation timely or the documentation is not sufficient to support the claim that cooperation may endanger the recipient or child, the Department denies the request to not cooperate and proceeds with establishing paternity, support, or paternity and support.

(b) A written request for good cause to not cooperate is approved when the recipient provides

information that:

1. There is a reasonable likelihood that the recipient or child may be physically or emotionally harmed if cooperation is required;
2. The child was born as a result of rape or incest;
3. Legal proceedings for the adoption of the child are pending in court; or
4. The parent or caregiver is being assisted by a public or licensed private social services agency to determine whether to place the child for adoption.

(c) Requests for good cause are approved or denied based upon the information provided by the recipient. The Department will suspend child support case activities from the time a request to not cooperate is received until a final determination is made.

1. A request is approved when documentation is submitted to substantiate the circumstances establishing good cause.
2. A request is denied when no documentation is provided or documentation does not substantiate the circumstances establishing good cause.

(d) The Department sends the Notice of Decision on Request to Not Cooperate (CS-CF11), incorporated herein by reference, effective xx/xx, (<http://www.flrules.org/Gateway/reference.asp?No=Ref->) to notify the recipient of the decision.

(e) A recipient whose request for good cause is denied pursuant to paragraph (c), subparagraph 2., must cooperate with the Department as provided by Section 409.2572, F.S. and subsection (2). If the recipient does not cooperate, the Department begins the process of determining noncooperation as stated in paragraph (2).

(6) Notification to the Department of Children and Families.

(a) In accordance with Section 409.2572(3), F.S., the Department is responsible for determining and reporting to the Department of Children and Families, noncooperation by applicants and recipients of public assistance.

(b) The Department will notify the Department of Children and Families when the applicant or recipient cooperates with the Department in accordance with Section 409.2572, F.S., or when the Department determines that an applicant or recipient has not cooperated, or when the Department determines the recipient is not required to cooperate.

(c) The Department will notify the Department of Children and Families and the applicant or recipient within two business days after the Department's determination that:

1. The applicant or recipient is cooperating in good faith; or

2. Cooperation by the applicant or recipient is not needed or required to take the next appropriate case action.

Rulemaking Authority 409.2557(3)(h) FS. Law Implemented 409.2572 FS. History—New 4-1-86, Amended 4-6-88, 7-20-94, Formerly 10C-25.006, Amended 3-6-02, _____.

12E-1.011 Lottery Intercept.

(1) Pursuant to Section 24.115(4), F.S., the Department will ~~department shall~~ intercept the Florida lottery prize of any obligor who owes past-due support and who claims or is awarded a lottery prize or a portion of a lottery prize equal to or greater than \$600. The prize ~~is shall be~~ applied toward any past-due support or costs owed by the obligor for a Title IV-D case, not to exceed the amount owed.

(2) Definitions. As used in this rule:

(a) “Obligor” means a person responsible for making payments pursuant to an order establishing, enforcing, or modifying an obligation for child support, spousal support, or for child and spousal support when enforced by the Department ~~department~~.

(b) “Past-due support” means the amount of support owed pursuant to an order for child support, spousal support, or for child and spousal support when enforced by the Department ~~department~~ that has not been paid. Also included in past-due support are amounts owed to the Department ~~department~~ for court or administrative costs.

(c) “Department” means the Department of Revenue.

(3) Certification of Past-Due Support. The Department certifies all parents who owe a past-due amount for lottery intercept. Prior to the payment of a prize to any obligor owing past-due support, the Department of the Lottery will ~~shall~~ verify the information provided by the Department ~~department~~ to determine if past-due support is owed. Upon the request of the Department of the Lottery, the Department will ~~department shall~~ provide written certification that the obligor owes past-due support and specify the amount owed. Upon receipt of such written certification from the Department ~~department~~, the Department of the Lottery will ~~shall~~ transmit the prize money, not to exceed the amount certified as past-due support, to the

Department ~~department~~.

(4) Notification of Intercept.

(a) The Department will ~~department shall~~ notify the obligor by regular U.S. ~~certified~~ mail, ~~return receipt requested~~, that the prize money is being intercepted and will be applied to the balance of past-due support. The Notice of Intent to Deduct Lottery Winnings (CS-EF160), incorporated herein by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) ~~certified mail~~ will be sent to the address provided by the obligor to the Department of the Lottery. The ~~notice will state that the~~ obligor may request an administrative hearing as set forth in Chapter 120, F.S., to contest a mistake of fact about the amount of past-due support or the identity of the obligor. ~~Refusal of the notice sent to the obligor by certified mail, return receipt requested, constitutes proper service of the notice.~~

(b) If a petition for administrative hearing is ~~a return receipt~~ is not received within 20 ~~30~~ days after the ~~from the mailing~~ date of the notice specified in paragraph (4)(a) above, ~~if the notice is returned unclaimed, or if no written petition for a hearing is received, the department shall send the notice to the obligor by regular mail to the address provided to the Department of the Lottery and to the last known address according to the department's records. If there is no response from the obligor to the second notice as provided for in this paragraph, the prize received from the Department of the Lottery will be applied to the obligor's past-due support 30 days from the mailing date of the second notice.~~

(c) To request an administrative hearing, the obligor will ~~shall~~ file a petition for an administrative hearing with the Department of Revenue, Child Support ~~Enforcement~~ Program, Deputy Agency Clerk, P.O. Box 8030, 5050 West Tennessee Street, Building L, Tallahassee, FL

~~32314-8030 32399-0195~~, within ~~20~~ 21 days ~~after the date of the notice of the date the obligor received or refused the notice sent by certified mail, or within 30 days from the date of mailing of the notice sent by regular mail.~~ If a ~~return receipt request is received from the certified notice and~~ petition for administrative hearing is not received within ~~20~~ 21 days ~~after the date of the notice~~, the obligor will be considered to have waived the right to a hearing and the intercept will be applied to the obligor's past-due support obligation. Administrative hearings will be conducted pursuant to Chapter 120, F.S.

(5) Application of Lottery Prize when Obligor owes Past-Due Support on Multiple Cases. If the obligor owes past-due support on more than one Title IV-D case, the prize ~~is shall~~ be applied to each case based on the ratio of the past-due amount for each individual case to the total past-due support owed by the obligor for all Title IV-D cases. When past-due support is satisfied on all cases, the prize is applied to unpaid costs on each case based on the ratio of the unpaid costs for each individual case to the total unpaid costs owed by the obligor for all Title IV-D cases. *Rulemaking Authority 409.2557(3) FS. Law Implemented 24.115(4) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.008, Amended 1-23-03, _____.*

Substantial rewording of Rule 12E-1.014 follows. See Florida Administrative Code for present text.

12E-1.014 Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services.

(1) Definitions. As used in this rule:

(a) "Assignment" means an assignment of rights to support as a condition of eligibility for temporary cash assistance, foster care maintenance payments, or medical support as authorized by 45 CFR 301.1.

(b) "Offset" means the complete or partial intercept of a federal income tax refund, rebate, or other federal payment.

(c) "Past-due support" means the amount of support determined under a court order, or an order of an administrative process established under Florida or another state's law, for support and maintenance of a child which has not been paid, regardless of whether the child is a minor, but does not include retroactive support only with no delinquent payments.

(d) "Department" means the Department of Revenue.

(e) "Obligee" means the person to whom support payments are made pursuant to a child support order.

(f) "Obligor" means a person who is responsible for making support payments pursuant to a child support order.

(2) Certification for Federal Offset Program and Passport Denial. The Department will certify obligors to the federal Office of Child Support Enforcement for offset of federal income tax refunds or rebates when they meet the criteria in paragraph (3)(b), for offset of other federal payments when they meet the criteria in paragraph (3)(c), and for passport denial when support arrearages are greater than \$2,500.

(3) Federal Offset Program.

(a) Obligor who owe past-due support in Title IV-D cases are subject to offset as authorized by 31 USC 3716, 42 USC 664(c), 45 CFR 301.1, and 45 CFR 303.72.

(b) Certification for Offset of Federal Income Tax Refunds or Rebates. The Department will certify an obligor for offset of the obligor's federal income tax refund or rebate as follows:

1. For support assigned to the state, the total past-due support assigned to the state for all the obligor's cases enforced by the Department is \$150 or greater; and

2. For support owed to an obligee, the total past-due support owed to obligees on all the obligor's cases enforced by the Department is \$500 or greater.

(c) Certification for Offset of Other Federal Payments. The Department will certify an obligor for offset of federal payments, other than federal income tax refunds or rebates, as follows:

1. Past-due support is \$25 or greater; and

2. Past-due support has been owed for 30 days or more.

(d) The Department will not certify past-due support owed by an obligor that is otherwise subject to certification under paragraph (3)(b) if:

1. The Department is enforcing another state's support order on the other state's behalf because the obligor resides in Florida, and the obligor does not owe past-due support assigned to Florida;

2. A court order prohibits offset certification;

3. A court order provides that enforcement of past-due support is stayed, unless the order specifies that federal offset is permitted; or

4. The Department has received a confirmed bankruptcy plan for the obligor under Chapters 11, 12, or 13 of the United States Bankruptcy Code. Upon receiving a Chapter 11, 12, or 13 confirmed bankruptcy plan for an obligor, the Department will decertify the obligor's past-due support from offset. The Department will refund to the obligor an offset the Department receives during the term of a Chapter 11, 12, or 13 confirmed bankruptcy plan.

(e) Notification of Offset. Once an offset occurs, the United States Department of Treasury notifies the obligor by regular mail that the Department of Treasury is disbursing the offset to the Department.

(f) Distribution of Offset.

1. Offsets of past-due support assigned to the state are deposited by the Department in the State Treasury. After past-due support assigned to the state is paid in full, any remaining past-due support collected by the Department is paid to the obligee as required by 42 USC 657(a)(1) and (a)(2)(B).

2. For past-due support not assigned to the state, the Department delays distribution of an offset from a joint federal income tax refund for 180 days as allowed by 42 USC 664(a)(3)(B) to allow the unobligated joint filer to claim the unobligated joint filer's share of the refund before the offset is distributed. In that case, distribution is delayed until one of the following occurs:

a. The Department receives written verification from the United States Department of Treasury that the unobligated joint filer's claim filed by the obligor's spouse has been resolved;

or

b. 180 days has passed since the Department received the offset.

3. The Department will distribute offsets of other federal payments not from a federal income tax refund or rebate within two business days after the receipt date.

(g) If the obligor is paying retroactive support as ordered, and the obligor is not delinquent in the payment of current support, past-due support, or retroactive support, the Department will not certify the retroactive support amount for offset. If the Department is notified after it has received an offset that the offset was for retroactive support only, the Department will refund the offset to the obligor if there is no delinquency.

(4) Offsets under Review by the Internal Revenue Service.

(a) When the Department receives an offset, and identifies it as being a potentially erroneous offset, the Department refers the offset to the federal Office of Child Support Enforcement for the Internal Revenue Service to review the offset. The Department uses the following criteria to identify offsets referred for Internal Revenue Service review:

1. The total amount of the offsets received for the obligor is \$1,000 or more, and there are no reported wages for the obligor for the tax year;

2. The total amount of the offsets is 20 percent or more of the obligor's wages reported for the tax year; or

3. The Internal Revenue Service has previously reversed an offset received from the obligor.

(b) Based on authorization from the federal Office of Child Support Enforcement in Dear Colleague Letter DCL-11-17 issued September 9, 2011, if the Internal Revenue Service is reviewing an offset as being potentially erroneous, the Department delays distribution of the offset until the Internal Revenue Service completes its review.

(c) After the Internal Revenue Service completes its review and notifies the Department the offset will not be reversed, the Department distributes the offset.

(d) If the Department is notified an offset will be reversed, the Department does not distribute the offset, except as provided in paragraph (4)(e).

(e) In accordance with 31 CFR 285.3(g) and (h), if within six months after the Department receives the offset, the United States Department of Treasury, Bureau of the Fiscal Service has not responded to the Department or reversed the offset, the Department will distribute the offset. If the offset is disbursed to the obligee and is subsequently reversed by Fiscal Service, the Department initiates a payment recovery action under Rule 12E-1.022, F.A.C.

(5) Passport Denial.

(a) The Department of Revenue will certify and report for passport denial obligors who owe more than \$2,500 in support arrearages under subsection (2) of this rule as required by s. 409.2564(10), F.S. Passport denial includes denial of:

1. A new passport;
2. Renewal of a passport;
3. Replacement of a lost passport; and
4. The addition of pages to an existing passport.

(b) When the United States Department of State denies an obligor's passport application due to the Department's certification for passport denial, the United States Department of State sends the obligor a notice informing the obligor that the obligor is not eligible to receive a passport unless the Department withdraws its certification for passport denial.

(c) If an obligor needs a United States passport, the obligor must contact the Department at the address or telephone number provided in the notice mailed by the federal Office of Child Support Enforcement as outlined in subsection (6) of this rule or the telephone number provided in the United States Department of State's denial notice. The obligor may also contact one of the Department's local offices for an informal conference.

(d) After the Department submits certification for passport denial, the Department will withdraw its certification if:

1. The obligor receives federal Supplemental Security Income; or
2. A court order requires the Department to withdraw its certification.

(e) An obligor may ask the Department to withdraw its certification for passport denial in the following circumstances:

1. The obligor reduces the support arrearages owed on all the obligor's cases to \$2,500 or less.
2. The obligor provides documentation from a medical authority verifying a close relative's death or medical emergency requiring the obligor to travel outside the United States.
3. The obligor has a job that requires travel outside the country. The employer must agree to income withholding of support from the obligor's pay.
4. The obligor is active duty military and provides a letter signed by a field grade commanding officer (Major or Lieutenant Commander or above). The letter must state the obligor's duties require a passport.
5. The obligor receives social security disability benefits and has no other income. The Department must have verification of the obligor's benefits, such as a copy of an award letter from the Social Security Administration.

(f) The Department will consider the circumstances provided by the obligor under paragraph (5)(e), and the following factors when deciding whether to withdraw its certification for passport denial:

1. The obligor's previous payment history;
2. The obligor's current ability to pay;

3. The obligor's capacity to pay a lump sum towards the past-due support;

4. The obligor's ability to work if the obligor keeps the passport; and

5. The overall case history.

(g) Only the state that certifies an obligor for passport denial may withdraw the certification and restore the obligor's passport eligibility. If a state other than Florida certified the obligor for passport denial, the obligor must contact the other state at the address or telephone number listed in the notice discussed in subsection (6) to ask about passport reinstatement.

(6) Notice to Obligor of Certification for Federal Offset Program and Passport Denial. The federal Office of Child Support Enforcement mails each obligor who is subject to offset under paragraph (3)(b) or (5)(a) a one-time pre-offset notice. Once the Department certifies the amount for offset and passport denial, the certification continues until the obligor pays the past-due support or support arrearage in full. The Department updates the amount certified weekly if there are changes in the amount of the obligor's past-due support or support arrearage.

(7) Right to Informal Review and Administrative Hearing.

(a) If an obligor contacts the Department in response to the pre-offset notice in subsection (6), or within 20 days after the date of notice of offset from the United States Department of Treasury or notice of passport denial from the United States Department of State, the Department will review its records and any records submitted by the obligor and attempt to resolve the obligor's concerns informally.

(b) If the Department cannot resolve the obligor's concerns during the informal review, the Department will notify the obligor by regular mail at the obligor's last known address using form CS-EF36A, Notice of Decision of Informal Conference for Federal Offset or Passport Denial.

Form CS-EF36A (<http://www.flrules.org/Gateway/reference.asp?No=Ref->) is incorporated by reference herein effective xx/xx.

(c) If the Department does not resolve the obligor's concerns through an informal review, the obligor may ask for an administrative hearing within 30 days after the date of the notice.

1. If the past-due support or support arrearage is based on a Florida order, the obligor may ask for an administrative hearing in Florida. The Department of Children and Families, Office of Appeal Hearings conducts this hearing as authorized by Section 120.80(7), F.S.

2. If the past-due support or support arrearage is based on an order entered in another state, the obligor may ask that a hearing be held either in Florida or in the state that issued the order. If the obligor asks for the hearing to be held in the issuing state, the Department will contact the state that issued the order and provide all necessary information within 10 days after receiving the obligor's request. The state that issued the order will inform the obligor and obligee of the date, time, and place of the administrative hearing.

(d) If the state that issued the order or the Florida Department of Children and Families holds an administrative hearing and issues a final order in the obligor's favor, the Department will inform the federal Office of Child Support Enforcement to remove the obligor's certification or change the certification amount to show the past-due support or support arrearage amount pursuant to the final order. If the final order is issued in the Department's favor, the certification stays in place and any change in the past-due support or support arrearage amount is updated as required by subsection (6). If the final order requires the Department to refund an offset to the obligor, the Department will refund the offset or appeal the final order.

(8) United States Secretary of the Treasury Full Collection Services. As allowed by 45 CFR 303.71, the Department may request the federal Office of Child Support Enforcement to certify

past-due support to the United States Secretary of the Treasury for full collection services under the Internal Revenue Code, Title 26 United States Code. The following conditions must be met for a case to be eligible for certification to the Secretary of the Treasury for full collection services:

(a) There must be a support order;

(b) An arrearage owed under the support order must equal or exceed \$750;

(c) All reasonable efforts through the Title IV-D agency's own collection remedies must have been made to collect the arrearage;

(d) The parent or custodian of the child to whom support is owed must have completed an assignment of rights to support or an application for services;

(e) At least six months must have passed since the most recent request to the Secretary of the Treasury for full collection services on the case; and

(f) The Department has certified the case for the federal offset program under this rule.

Rulemaking Authority 409.2557(3)(i), 409.2564(13) FS. Law Implemented 61.17, 409.2564 FS.

History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.011, Amended 1-23-03, 1-12-

10,_____ .

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 ~~xx/xx/18~~, (http://www.flrules.org/Gateway/reference.asp?No=____Ref-08991); the Financial Affidavit Administrative Proceeding (CS-OA11); 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) and (c) No change.

(5) through (13) No change.

(14) Modifying an Administrative Support Order.

(a) through (d) No change.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference, effective ~~xx/xx/18~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08992), 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 ~~xx/xx1/18~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08993). 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 paragraph (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. and 3. No change.

(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) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (12) No change.

(13)(a) No change.

(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-____08999), CS-OA20, effective ~~xx/xx1/18~~ 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)(a) and (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 will ~~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 Sections 409.2563(13)(a) and (b), F.S., the Department will ~~shall~~ impute income as provided by Section 61.30(2)(b), F.S., 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 is ~~shall be~~ in accordance with Section 61.30(17), F.S. Retroactive support is ~~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-____09000), CS-OX20, effective xx/xx1/18, 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 (h) No change.

(15) 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-____09001), CS-OP50, effective xx/xx1/18, or a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09002), CS-OA40, effective xx/xx1/18, 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-____09003), CS-OX40, effective xx/xx1/18, 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) through (e) No change.

(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 9-19-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

(To be added if the Governor and Cabinet approve publication of these rules.)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 16,
2018



Child Support Program

Notice of Noncooperation

CS-CF07
Rule 12E-1.008
Florida Administrative Code
Effective XX/XX
DRAFT 03-28-2018



<<Date>>
Child Support Case Number: <<CSECaseNum>>
Other Parent: <<OthrParntName>>

The Child Support Program's records show that you are receiving cash assistance, food assistance and/or Medicaid. To continue receiving benefits, you must work with the Child Support Program to establish paternity and/or establish, modify and enforce child and medical support for the child(ren) in your care.

You are receiving this Notice of Noncooperation because <<Option 1>>

To continue receiving benefits from the State of Florida you must take one of the following actions now with the Florida Department of Revenue (Department) Child Support Program:

- Contact the Department right away and arrange to cooperate, or
Contact the Department right away to request not to cooperate if you feel that you or the child(ren) will be placed in danger by cooperating with the Child Support Program, or
Complete and send the Department your written Request for Informal Review, included in this mailing, within 10 days after the date of this notice.

Important

If you do not cooperate by taking one of the actions listed above within 10 days after the date of this notice:

- The State of Florida will no longer be able to provide your family with cash assistance.
Medicaid and food assistance will no longer be provided. However:
- Medicaid and food assistance for your child(ren) will continue.
- You will continue to receive Medicaid if you are pregnant.

XXXX

Contact Information

To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.
For more information, visit <<InsertAppropriateFDORInternetAddr>>.



Request for Informal Review

If you disagree and feel you have cooperated and provided all the information we asked from you, you may ask for an informal review.

During the review, the Florida Department of Revenue Child Support Program will review the information you provide below and other information in our records and determine if you cooperated or not.

The Department has 20 business days from the date we receive your written request to complete the informal review. You may come to the review or ask that someone else be with you at the review. If you select below to attend the review, the Department will send you a letter with instruction to visit a local office by a specific date to complete the review.

I want to request a review on the case because (please explain):

I want to attend the review

Signature: _____ Date: _____

Printed Name: <<BPName>>

Address: _____
Street City Zip Code

Home Phone: _____ Work Phone: _____

Return this form to:

Florida Department of Revenue
Child Support Program
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

XXXX
XXXX

T

Option 1 (Only one option is populated)

- A.** you did not complete and return the parent information form and financial affidavit sent to you with the notice of administrative action to establish or modify a support order.
- B.** you did not complete and return the financial affidavit we sent to you. Without a financial affidavit we are unable to continue action to establish or modify a support order.
- C.** you did not come to our office and complete the forms needed to send a request to another state to establish or modify a support order.
- D.** you did not appear at a court hearing.
- E.** you did not come to our office and provide requested documents. The documents previously requested from you might include a birth certificate for each child born outside of Florida, a paternity declaration for each child born outside of marriage, a copy of existing support orders, or an arrears affidavit for payments you may have received. Please refer to the previous notice we sent you for the exact documents needed.
- H.** you did not return information we requested from you about the child's residence.
- I.** you did not appear for a genetic testing appointment.
- J.** you have not identified the father of your child.



Child Support Program Request to Not Cooperate



<<Date>>

Child Support Case Number: <<CSECaseNum>>

Other Parent: <<OthrParntName>>

If you apply for or receive temporary cash assistance, Medicaid, or food assistance you must cooperate with the Florida Department of Revenue Child Support Program to establish paternity and/or establish, modify and enforce child and medical support. You can request approval to not cooperate if:

- You feel cooperation will result in emotional or physical harm to you or your child(ren);
- The child(ren) was born because of rape or incest;
- There is a pending court action to adopt the child(ren); or
- You are actively working with an agency to place the child(ren) for adoption.

If you want to request approval to not cooperate, you must complete, sign and return the enclosed *Request to Not Cooperate* form, along with additional documents you have to support your request, within 20 days after the above date. One or more of the documents listed below can be used to support a request:

- | | |
|-------------------------|---|
| Medical Records | Court Documents |
| Doctor Statements | Criminal Records |
| Evidence from Others | Social Service Agency Records |
| Law Enforcement Records | Affidavit Signed by You (Sworn Statement) |

Important

- We will not contact the other parent while we are reviewing your request.
- We will review the documents and approve or deny your request to not cooperate.
 - If your request is approved, we will close the child support case.
 - If your request is denied, we will continue to take action on your case.

XXXX
XXXX

To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.





Request to Not Cooperate

You can mail this form to the Child Support Program or return this form to a local Child Support Program office.

Mailing Address:

Child Support Program
5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195

This address is not to a local Child Support Program office location. To return this form to a local Child Support Program office, find the office nearest you at floridarevenue.com/childsupport/contact.

Child Support Case Number: <<CSECaseNum>>

Other Parent: <<BPNCP>>

1. I request approval to not cooperate with the Child Support Program because (check all that apply):

- The child(ren) may be physically or emotionally harmed if I cooperate.
- I may suffer physical or emotional harm if I cooperate.
- The child(ren) was conceived because of incest or rape.
- There is a pending court action to adopt the following child(ren):

Name	Date of Birth	Name	Date of Birth
------	---------------	------	---------------

I am working with a social service agency to decide if the following child(ren) will be adopted:

Name	Date of Birth	Name	Date of Birth
------	---------------	------	---------------

- 2. I understand I must give the Child Support Program any documents I have that support my request to not cooperate with the Department.
- 3. If I do not provide documents, or my own sworn statement for review, I understand the Child Support Program will continue to take action on my case to locate the other parent, establish paternity and support, and enforce the support order.
- 4. I received and reviewed the *Request to Not Cooperate Fact Sheet*.

Signature _____ Date _____

Printed Name: <<InsertCPName>>

Address: _____
Street City Zip Code

XXXX
XXXX

T



Child Support Program

CS-CF38
Rule 12E-1.008
Florida Administrative Code
Effective XX/XX
Draft 03-28-2018

Notice of Decision on Noncooperation



<<Date>>

Child Support Case Number: <<CSECaseNum>>

Other Parent: <<OthrParntName>>

1. The Child Support Program received your written Request for Informal Review and completed the review.
2. Based on our review, the Child Support Program will inform the Department of Children and Families you <<Option 1>>
3. To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

XXXX
XXXX



Option 1

- A. cooperated and we are now able to move forward on your case.
- B. did not cooperate and we are unable to move forward on your case. If your benefits are canceled for noncooperation, you can request an administrative hearing from the Department of Children and Families.



Child Support Program

CS-CF11
Rule 12E-1.008
Florida Administrative Code
Effective XX/XX
Draft 03-28-2018

Notice of Decision on Request to Not Cooperate



<<Recipient Name>>
<<Recipient Address>>



<<Date>>
Child Support Case Number(s): <<CSECaseNum>>
Other Parent: <<BPNCPC>>

The Florida Department of Revenue Child Support Program completed its review of your request to not cooperate with the Child Support Program. Based on the facts provided to the Department, the request is <<Option 1>>

To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

XXXX
XXXX

T

Option 1 (only one can be populated)

- A. approved. We will close your child support case.

- B. denied. We will continue to take action on your case. As part of taking action on your case, your location information will be shared with the Federal Case Registry maintained by the federal Office of Child Support Enforcement. If you fear physical or emotional harm for you or your child from the other party in the case, you may request a nondisclosure indicator be placed on your case. Placing a nondisclosure indicator on your case means your location information cannot be obtained from the Federal Case Registry without a court order. Contact the Child Support Program at the number below to request nondisclosure.

XXXX
XXXX

T





Child Support Program
Notice of Intent to Deduct Lottery Winnings

CS-EF160
Rule 12E-1.011
Florida Administrative Code
Effective XX/XX
Draft 03-28-2018

<<Date>>

Child Support Activity Number: <<ActivityNum>>

Child Support Case Number(s): <<CSECaseNum>>

- Past-due child support owed.** The Florida Department of Revenue Child Support Program's records show that you owe \$<<PDueSupAmt>> in past-due child support and costs as of the date of this notice.
- Deductions from lottery winnings.** The Program reported the amount you owe to the Florida Department of Lottery. The Department of Lottery must:
 - Deduct the amount you owe from your lottery winnings.
 - Send the money deducted for the amount you owe to us.
 - Send you any winnings that are left after deducting the amount you owe.
- Right to hearing.** If you think the amount you owe is incorrect, you may ask for an administrative hearing. A hearing must be asked for in writing. The written request must:
 - Give reason as to why you believe all or part of the winnings should not be deducted.
 - Be mailed to the address provided on page two of this notice.
 - Be received by the Department within 20 days after the date of this notice.

Note: If you ask for a hearing, we will hold any winnings the Department of Lottery sends us until there is a final order from the administrative hearing.

- Legal authority.** This action is authorized by section 24.115(4), Florida Statutes.

Contact Information

To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

NOTICE OF RIGHTS

1. You have the right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a "Petition for Administrative Hearing" within 20 days of the date of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, FL 32314-8030

This address is not a Child Support Program office location. A list of local Child Support Program office locations can be found at floridarevenue.com/childsupport/contact.

If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days after the date of final agency action.

2. If you disagree with the Department on any issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule is provided with this notice.

At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.

3. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule is provided with this notice.

4. Mediation under section 120.573, Florida Statutes, is not available.

Rule 28-106.2015, F.A.C. (Agency Enforcement and Disciplinary Actions)

(1) Prior to entry of a final order to suspend, revoke, or withdraw a license, to impose administrative fines, or to take other enforcement or disciplinary action against a licensee or person or entity subject to the agency's jurisdiction, the agency shall serve upon the licensee an administrative complaint. For purposes of this rule, an agency pleading or communication that seeks to exercise an agency's enforcement authority and to take any kind of disciplinary action against a licensee or other person shall be deemed an administrative complaint.

(2) An agency issuing an administrative complaint shall be the petitioner, and the licensee against whom the agency seeks to take disciplinary action shall be the respondent.

(3) The agency's administrative complaint shall be considered the petition, and service of the administrative complaint on the respondent shall be deemed the initiation of proceedings.

(4) The agency's administrative complaint shall contain:

(a) The name of the agency, the respondent or respondents against whom disciplinary action is sought and a file number.

(b) The statutory section(s), rule(s) of the Florida Administrative Code, or the agency order alleged to have been violated.

(c) The facts or conduct relied on to establish the violation.

(d) A statement that the respondent has the right to request a hearing to be conducted in accordance with Sections 120.569 and 120.57, F.S., and to be represented by counsel or other qualified representative.

(5) Requests for hearing filed by the respondent in accordance with this rule shall include:

(a) The name, address, any e-mail address, telephone number, and facsimile number, if any, of the respondent, if the respondent is not represented by an attorney or qualified representative.

(b) The name, address, e-mail address, telephone number, and facsimile number of the attorney or qualified representative of the respondent, if any, upon whom service of pleadings and other papers shall be made.

(c) A statement requesting an administrative hearing identifying those material facts that are in dispute. If there are none, the petition must so indicate.

(d) A statement of when the respondent received notice of the administrative complaint.

(e) A statement including the file number to the administrative complaint.

Rulemaking Authority 14.202, 120.54(5) FS. Law Implemented 120.54(5) FS. History--New 1-15-07, Amended 2-5-13.



Child Support Program

CS-EF36A
Rule 12E-1.014
Florida Administrative Code
Effective XX/XX
Draft 03-28-2018

**Notice of Decision of Informal Conference
for Federal Offset or Passport Denial**



<<Date>>

Child Support Case Number: <<CSECaseNum>>

The Florida Department of Revenue Child Support Program received your request for an informal conference and has completed its review of the certification for federal offset and/or passport denial.

Based on our review, the Department's decision is to <<Option 1>>

If you do not agree with the Department's decision, you can contest it at an administrative hearing. To ask for a hearing, you must complete the other side of this form and return it to the Child Support Program at the address provided. We must receive your hearing request within 30 days after the date of this notice.

To contact the Child Support Program, call <<COUNTYPHONENUMBER>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

XXXX
XXXX





Request for Administrative Hearing

Federal Offset and/or Passport Denial Certification

I, _____, received a Child Support Program Notice of Decision of Informal Conference informing me that the Child Support Program will continue with the federal offset and/or passport denial action.

I want an administrative hearing because (check appropriate box):

- There is no court or administrative order requiring me to pay child support.
- The Department's Child Support Program is not enforcing the support order, or the past-due child support is not owed to the State of Florida.
- The past-due child support is less than \$150 if assigned to the state (public assistance) or less than \$500 if not assigned to the state (non-public assistance) for federal income tax refund certification.
- The child support arrearage is not more than \$2,500 for passport denial certification.
- The past-due amount owed is not child support.
- I do not owe past-due child support.

Other: _____

Your Signature: _____ Date: _____

Print Your Name: _____

Mailing Address: _____

Send this form to:

Florida Department of Revenue
Child Support Program
P.O. Box 8030
Tallahassee, FL 32314-8030

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Option 1: (need logic to allow team members to select one of the numbers below in the online forms section)

1. continue with the federal offset and/or passport denial action based on the following reason(s): <<Option 2>>
2. not continue with the federal offset and/or passport denial action. Your case may be recertified if it qualifies in the future.

Option 2: (need logic to allow team members to select one or more of the numbers below in the online forms section)

1. You owe past-due support of \$150 or more that is assigned to the state (public assistance) or \$500 or more that is not assigned to the state (non-public assistance) for purposes of federal offset.
2. You owe child support arrearages of more than \$2,500, for purposes of passport denial.
3. There is a support order showing the date ordered and the amount owed.
4. We have an affidavit signed by the other parent stating the past-due support amount.

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Child Support Program

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>>.

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Option 1 (based on the office handling the case)

If case is handled in Miami Dade, use current Miami Dade phone number from ZCCOUNTY_CODES table. If case is handled in any other county except Miami Dade, use current State Office phone number from ZCCOUNTY_CODES table.

Option 2 (based upon activity and recipient)

A. when generated to Other parent from ZINC, ZPSN, or 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 CP or CTR from ZINC, ZPSN, or ZJUE when reason is not ZPS, ZACP, ZPDE, ZPMS, ZPO, 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

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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.

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C. when generated to CP or CTR from ZINC, ZPSN, or 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 CP Who Is NOT CTR from 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.

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

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- 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 CP address is printed normally

B. when case is responding CP name is selected, then the following text:

In Care of Child Support Agency

XXXX
 XXXX

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.

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Option 4: Insert when generated from ZINC when the parent activity is ZASO and the parenting time indicator 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. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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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



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

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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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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>> per month to reduce the arrears amount of
\$<<Total Past Due Owed>>, 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.

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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>>

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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
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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.
- 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

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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).

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

XXXX
XXXX

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 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>>

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 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.]

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.

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 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

T



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 XX/XX
Draft 03-28-2018

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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	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<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 <<Option 12>>.

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>> (<<CP 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 <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month in current support, plus
\$<<Total Payment for Past-Due Support>> per month to reduce the arrears amount of
\$<< Total Past Due Owed>>, 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.

XXXX
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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. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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
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<<Option 56>>

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 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 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.

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

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 20C Must be selected when the past due amount owed is positive, greater than 0.00 (for OX120, OA120, OA120R, OX140, OA140 and OA140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

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>>

XXXX
XXXX

OPTION 31 (Based on the office handling the case.)

A. <<ZCCOUNTY_CODES>>

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)

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

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 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:

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

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>>.

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.]

XXXX
XXXX

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

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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>>

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

Table with 2 columns: IF YOU AGREE WITH THIS PROPOSED ORDER and IF YOU DO NOT AGREE WITH THIS PROPOSED ORDER. Contains instructions for both scenarios.

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.

- 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
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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
XXXX

Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>
<<Option 10>>	

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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
XXXX

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

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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
XXXX

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.

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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.

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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.

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.

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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
 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>>

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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 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

- 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
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 Date of Birth
<<ChildFullName>> <<ChildDOB>>

XXXX

CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective XX/18
Draft 03-28-2018

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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. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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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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<<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.

Option 54

[Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Final Order.]

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

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
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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 XX/18
Draft 03-28-2018

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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

XXXX This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

XXXX Copy furnished this date to:
XXXX <<County Name>> County Clerk of the Circuit Court

XXXX <<Option 33>>
XXXX <<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 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.

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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>>

XXXX
XXXX

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. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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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.**

XXXX
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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 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.

XXXX
XXXX

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 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.

XXXX
XXXX

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)

XXXX DOR is deviating from the guideline amount, which would be inappropriate for the following
XXXX reason(s):

XXXX **[Note: User selects applicable deviation reason(s). System will enumerate alphabetically
XXXX as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and
XXXX 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

XXXX
XXXX

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

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>

XXXX
XXXX

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.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

XXXX
XXXX

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.]

XXXX
XXXX

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 XX/XX
Draft 03-28-2018

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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 in 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 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.

XXXX
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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. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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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MAIL USE
ONLY

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. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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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.**

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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.**

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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

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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.

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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.

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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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ATTACHMENT 6



Department of Revenue
3rd Quarter FY 2017-2018
Performance Measures
(January 1 – March 31, 2018)

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%	98.1%	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%	94%	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	32 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%	81%	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%	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%	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%	99.72%	3	.30
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	95%	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%	99%	4	.20
Total					4.00	3.20



Department of Revenue
3rd Quarter FY 2017-2018
Performance Measures
(January 1 – March 31, 2018)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

CHILD SUPPORT PROGRAM

Parenting Time Plans

The Child Support Program began implementation of Chapter 2017-117, Laws of Florida, which gives parents the ability to establish a parenting time agreement when the Child Support Program is establishing paternity and/or child support through the administrative process or when the Program is judicially enforcing a child support order.